

**Dynamics of counter accounts and accountability in the
advancement of human rights and sustainable development in
an arena**

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Abstract

This study connected counter accounting and dialogic accountability approach and extended dialogic accountability and engagement theories to the dynamic inverted conflict arena framework and linked these to the lifecycle and pathways to conflict resolution. The historical use of diverse typologies of counter accounts in the Niger Delta conflict arenas in bridging, building and driving effective dialogic actions, accountability and governance reforms were explored. This study was able to understand the lifecycle of the conflicts in the Niger Delta, and how the engagements of radical and reforming stakeholders across different arenas adopted diverse campaigning strategies to initiate diverse practice of freedom in order to resolve these conflicts. Qualitative methods comprising a mix of documentary analysis from different sources of information, 57 semi-structured interviews and field visits were adopted. The 57 semi-structured interviews adopted a mix of face-to-face, focus groups, telephone and skype interviews with the corporation, international advocacy NGOs, local advocacy NGOs, developmental NGOs, the regulators and the community stakeholders. This study mapped out the history of the use of counter accounts through a documentary qualitative analysis in problematizing the conflicts in the Niger Delta in order to locate and make sense of these interviews. This study revealed that counter accounts were used to speak truth to power and to conscientized the marginalised groups to demand accounts and inclusive engagements. Counter accounts, its technologies and activism were used to perpetuate, escalate, confront the powerful arena participants, counter-act and co-operate with other arena participants at the regional, national and international arenas to bring about transformative reforms in the local arenas. This study revealed that accountability by the powerful stakeholders should not be through discourses for wealth maximisation but through inclusive stakeholders' engagement and moral actions towards advancing human rights and sustainable environment. Thus, understanding the motivations, desired outcomes and limitations of advocacy NGOs' use of counter accounts reinforces the need for policymakers, corporations and public-sector organisations to ensure political and power dynamics are inclusive to protect human rights and sustainable development especially in an arena prone to conflicts.

Dedication

To my mum – Elizabeth Tejiri Oyibu-Jeroh, who believes in a girl-child education and has never stopped propelling me to be better and to soar like an eagle even though she was not formally educated. You saw the better version of me even before I realised why I was being disciplined and pruned to see a better version of myself. Thank you.

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List of Abbreviations

AI:	Amnesty International
AIS:	Accounting Information System
ASA:	Advertising Standards Authority
ASH:	Action on Smoking and Health
BAT:	British American Tobacco
BBC:	British Broadcasting Corporation
BHRs:	Business and Human Rights
CAWG:	Corporate Accountability Working Group
CDB/Cs:	Communities Development Boards/Councils
CBN:	Central Bank of Nigeria
CEHRD:	Centre for Environment, Human Rights and Development
CLs:	Community Leaders
CORE:	Corporate Responsibility Coalition
CPF:	Central Processing Facility
CTB:	Communities Trust Board
CTs:	Community Trusts
CWL:	Community Women Leaders
CYL:	Community Youth Leader
DESOPADEC:	Delta State Oil Producing Areas Development Commission
DFID:	Department for International Development
DNGOs:	Developmental Non-Governmental Organisations
DNGOrs:	Developmental Non-Governmental Organisations' representatives
DPR:	Department of Petroleum Resources
DPRrs:	Department of Petroleum Resources representatives
EDs:	Environmental Disclosures
EDSOGPADEC:	Edo State Oil and Gas Producing Areas Development Commission
EFCC:	Economic and Financial Crimes Commission
EGASPIN:	Environmental Guidelines and Standards for the Petroleum Industry in Nigeria
EIA:	Environmental Impact Assessment
ERA:	Environmental Right Actions
ESCR-Net:	International Network for Economic, Social and Cultural Rights
FDI:	Foreign Direct Investment
FME:	Federal Ministry of Environment
FOE:	Friends of the Earth
GFT:	Gas Flare Tracker
GHG:	Greenhouse Gas Emissions

GMOU:	Global Memorandum of Understanding
GPBHRs:	Guiding Principles on Business and Human Rights
HYPREP:	Hydrocarbon Pollution Restoration Project
iaNGOs:	International Advocacy Non-Governmental Organisations
iaNGOrs:	International Advocacy Non-Governmental Organisations representatives
IBHR:	International Bill of Human Rights
ICAR:	International Corporate Accountability Roundtable
ICCR:	Interfaith Center on Corporate Responsibility
IDP:	Internally Displaced People
IEDs:	Improved Explosive Devices
ILO:	International Labour Organisation
IOGP:	Integrated Oil Gas Project
IP:	Indigenous People
JIT:	Joint Investigation Team
JIVs:	Joint Investigation Visits
JOA:	Joint Operating Agreement
laNGOs:	Local Advocacy Non-Governmental Organisations
laNGOrs:	Local Advocacy Non-Governmental Organisations representatives
laNGOWrs:	Local Advocacy Non-Governmental Organisations Women representatives
MAD:	Multiple Accountabilities Disorder
MDNA:	Ministry of Niger Delta Affairs
MEND:	Movement for the Emancipation of the Niger Delta
MNCs:	Multinational Corporations
MNOCs:	Multinational Oil Corporations
MNOCrs:	Multinational Oil Corporation representatives
MOSOP:	Movement for the Survival of the Ogoni People
MoU:	Memorandum of Understanding
MPR:	Minister of Petroleum Resources
NACGOND:	National Coalition on Gas Flaring and Oil Spill in the Niger Delta
NAPIMS:	National Petroleum Investment Management Services
NBC:	Nigerian Bottling Company
NCWIQ:	National Core Welfare Indicators Questionnaire
NDDB:	Niger Delta Development Board
NDDC:	Niger Delta Development Commission
NEITI:	Nigeria Extractive Industries Transparency Initiative
NGOs:	Non-Governmental Organisations
NNPC:	Nigerian National Petroleum Corporation

NOSCP:	National Oil Spill Contingency Plan
NOSDRA:	National Oil Spill Detection and Response Agency
NOSDRAs:	National Oil Spill Detection and Response Agency representatives
NSRP:	Nigeria Stability and Reconciliation Programme
OBR:	Ogoni Bill of Rights
OECD:	Organisation for Economic Co-operation and Development
OMPADEC:	Oil Mineral Areas Producing Development Commission
OPPG:	Operating Policy and Procedure Guideline
OPRC:	Oil Pollution Preparedness, Response and Cooperation
OSM:	Oil Spill Monitor
PHCF:	Petroleum Host Community Fund
PIB:	Petroleum Industry Bill
PSC:	Production Sharing Contract
RDCs:	Regional Development Councils
RMG:	Ready-Made Garments
SC:	Service Contract
SCM:	Standard Cubic Metre
SER:	Social and Environmental Reporting
SERAP:	Socio-Economic and Accountability Project
SPDC:	Shell Petroleum Development Corporation
TNCs:	Transnational Corporations
TNP:	Trans-Niger Pipeline
UNDP:	United Nations Development Programme
UDHR:	Universal Declaration of Human Rights
UNEP:	United Nations Environment Programme
UNGC:	United Nation Global Compact
UNGP:	United Nations Guiding Principles
UNHRC:	United Nations Human Rights Council (UNHRC)
UNPO:	Unrepresented Nations and Peoples Organization
UPR:	Universal Periodic Review
USEPA:	the United States Environmental Protection Agency
WHO:	World Health Organisation
WWF:	World Wildlife Fund

CHAPTER 1: BACKGROUND OF THIS STUDY

*“In what kind of world do you want current and future people to live? Do you want them to live in a world characterized by social justice? Or would you be happy for them to live in a world riven by social conflict, where ‘justice’ is only available to a few members of society? Do you want them to live in a world where nature provides what is needed to sustain life? Or would you be satisfied for them to live in a world where the ecosphere had been damaged to the extent that life is lived at the margins of existence, where weather patterns have become so unsettled that storms regularly kill many people, the supply of food and water is erratic, and many species of plants, animals and insects have become extinct? Do you want them to live in an economically prosperous world where all needs are met? Or would you be satisfied for them to live in a world where the economy had failed and they were therefore unable to enjoy a prosperous life where wellbeing was enhanced?” (Bebbington *et al.*, 2014, p.3).*

1.1. THE RATIONALE OF THE STUDY (MOTIVATION)

These are substantial questions that require genuine answers because corporations do not operate in vacuums; there are stakeholders, whose past, present and future interests are paramount to the advancement of their operations (Gray and Bebbington, 2003; Bakan, 2005; Archel *et al.*, 2011). It is important for corporations to extend beyond conventional accounting, (which focuses on satisfying the wealth maximisation objectives of the providers of capital) to the contemporary or “new accounting(s)” concept (Brown *et al.*, 2015; Brown, 2009; Bebbington *et al.*, 2007). These new accountings are envisaged to serve the wider social, economic and environmental aspects of corporates’ activities on society (Thomson and Bebbington, 2005) as it is important for corporations to ensure that their business plans, transactions and operating activities do not constitute risk or impinge on the human rights of their stakeholders and the society (Gallhofer *et al.*, 2011; Sikka, 2011; Killian, 2010; Siddiqui and Uddin, 2016).

Hopwood (2009, p.433) asserted that “as changes occur in our concepts and focus of accountability for the environment, the demands for different flows of information, accounting and otherwise are also likely to grow.” This is because accounting has the potential to reconstruct societal views by inscribing values on everyday lives (Brown, 2009; Gray *et al.*, 2014a, b; Cooper *et al.*, 2005). If accounting has the potential to inscribe values, there is a need for research that recognises the dynamics of the plurality of accounting information and its institutionalisation through diverse engagement processes. A study that transcends beyond financial reporting to an engagement-oriented accountability research that evaluates the responsiveness of corporations to human rights problems, social and environmental issues that are material to the society (Gray and Gray, 2011; Thomson *et al.*, 2015; Brown *et al.*, 2015; Tregidga *et al.*, 2015, 2012; O’Dwyer and Unerman, 2016; Grubnic *et al.*, 2015; Vinnari and Laine, 2017; Gallhofer *et al.*, 2015, 2011). Studies that evaluate the appropriate level of accountability, transparency, governance and business and human rights (BHR) recognition associated with corporate activities and the ability of stakeholders to live sustainably (Lauwo *et al.*, 2016; Belal *et al.*, 2015; Killian, 2010; Tregidga, 2013, 2017).

Interdisciplinary research in accounting has employed different theories and methodologies to explain and address societal, cultural, political, institutional and ecological issues. This field of study has recognised an exponential increase over the last 30 years (Parker and Guthrie, 2014 p.1219) in the number of voluntary guiding principles, frameworks or codes of conduct aim to help corporations implement strategies and principles of social responsibility and sustainable development (Erro and Sanchez, 2012). In addition, the development and growth of social movement groups, such as the non-governmental organisations (NGOs) have helped to enhance these field of research (Laine and Vinnari, 2017; Tregidga, 2017). For instance, their aspirations for a clean and healthy environment, advancement of human rights, ethical investment for transnational companies and other business enterprises, employees’ health and safety issues, elimination of forced and child labour, corporate social responsibility, climate change/global warming issues, elimination of gender discriminations in employment, corruption, deforestation, pollution and land degradation have enhanced this field of research (Parker, 2011; Thomson *et al.*, 2015; Dey *et al.*, 2011; Dey and Gibbon, 2014; Apostol, 2015; Sikka, 2011).

In addition, several discourses in the field of interdisciplinary research (e.g. law, CSR, accounting, business ethics) have focused on the regulation of multinational companies, and on the social and environmental impacts of their activities on the societies and environments where they operate (Spence, 2009; Panda, 2013; Wettstein, 2012a; Joutsenvirta, 2011; Burnett and Welford, 2007). MNCs have been accused of complicity with the government of their host countries on the violation of human rights and the destruction of the environment (Boyle, 2012; Mujih, 2008; Ruggie, 2013). This is because majority of the outstanding violations of human rights by the host government and those related to MNCs occur in developing countries where national laws and regulatory mechanisms are ineffective in ensuring that corporations adhere to laws, their duty to respect human rights and any felt moral duty to be socially and environmentally responsible (Belal *et al.*, 2015; Lauwo and Otusanya, 2014; Siddiqui and Uddin, 2016). Due to the impact of MNCs on the global economic growth and development, numerous calls have been made for them to be socially responsible, particularly in developing countries (Brennan and Merkl-Davies, 2014; Ruggie, 2013; Boyle, 2012; Christian-Aid, 2004; Alawattage and Wickramasighne, 2009; Sikka, 2011; Siddiqui and Uddin, 2016; Islam and McPhail, 2011; Sinkovics *et al.*, 2016).

Furthermore, one of the largest corporate citizenship and sustainability initiative to ensure that corporations are socially responsible is the United Nation Global Compact (UNGC). An extensive network of participants such as corporations, trade unions, governments, academic participants, public sectors, civil society organisations, and UN agencies endorses the UNGC. Bennie *et al.*, (2007) claimed that “the UN is an important arena for external actors such as environmental advocacy groups and other non-governmental organisations (NGOs) that are politically influential and frequently critical of large corporations.” For instance, Amnesty International, Platform, Christian Aid, The Corner House, Human Rights Watch, Global Witness, ActionAid, World Wildlife Fund (WWF), Greenpeace had launched series of worldwide campaigns using the 10 universal principles of the UNGC to demonstrate how transnational corporations and governments avoid their responsibilities towards complying with these principles, thereby violating the fundamental rights of the other stakeholders to life, education, water, justice, safe and healthy environment, work and earn a living, sustainable intergenerational environment and development (Amunwa, 2011; Amnesty International, 2009; Albin-Lackey, 2007; Gouldson and Bebbington, 2007; Christian Aid, 2004).

The Ruggie's guiding principles on business and human rights (GPBHR) endorsed in 2011 is another significant milestone and framework towards the development of sustainable policies, corporate social and environmental practices, accountability, transparency and access by the citizen to effective remedy when their fundamental rights are violated. This framework comprises three (3) pillars '*Protect, Respect and Remedy*' (Ruggie, 2013). The framework re-affirms the State or government responsibility under the international human rights law¹ as propounded in the Universal Declaration of Human Rights of 1948, and customary law to protect and refrain from violating the rights of its citizen by ensuring that the right-holders enjoy those rights (Ruggie, 2013; Bishop, 2012; Lindsay *et al.*, 2013). The State is subsequently expected to enact a framework embracing Ruggie's guiding principles, with which multinational and national corporations will protect and respect human rights (Chetty, 2011; Frankental, 2011).

The guiding principles require that businesses respect human rights and ensure that they are not complicit in human right abuses (Boyle, 2012; Wettstein, 2012a; Li and McKernan, 2016). This corporate responsibility to respect human right implies that corporations should avoid any infringement of human rights and should effectively and efficiently address human rights impact in which the business is involved either locally or internationally, particularly in relation to its operations, products and services (Ruggie, 2013; Gallhofer *et al.*, 2011). The third pillar emphasized the need for greater access by victims of human rights violations to seek effective judicial and non-judicial remedy and this is associated with the State duty and corporate responsibility to protect and respect human rights (United Nations, 2013a; Boyle, 2012; McPhail and McKernan, 2011; Gray and Gray, 2011; Cooper *et al.*, 2011). The guiding principles require that businesses comprehensively report on their human rights activities either in their financial or sustainability reports after adopting a due diligence process to ensure its implementation (Lindsay *et al.*, 2013; McPhail and Adams, 2016; Ruggie, 2013). However, research has shown that most businesses do not provide detailed information on their progress and

¹ International human rights law include the International Bill of Human Rights, which comprise the Universal Declaration of Human Rights (UDHR) 1948, International Covenant on Civil and Political Rights 1966 and International Covenant on Economic, Social and Cultural Rights 1976. International Labour Organisation (ILO)'s Declaration on Fundamental Principles and Rights to Work, Covenant on Human Rights, the Global Compacts, African Charter on Human Rights, GPBHRs (Cassel and Ramasastry, 2015). The UDHR could be seen as the foundation for international laws on human rights. It provides the tentacle for subsequent laws or guidelines on human rights.

impacts on human rights (United Nations, n.d.) and often do not respect the human rights of the indigenous people where they operate (Belal *et al.*, 2015; Tregidga, 2017; Lauwo *et al.*, 2016; Lauwo and Otusanya, 2014; Killian, 2010).

1.2. NATURE AND SCOPE OF THE RESEARCH PROBLEM

There have been growing pressure on multinational corporations (MNCs) to conduct their business in a responsible manner without fuelling conflicts and violence resulting in the violation of human rights and constituting harm to the wellbeing of the communities where they operate (Belal *et al.*, 2015; Brennan and Merkl-Davies, 2014; Tregidga, 2017; Lauwo *et al.*, 2014; Lauwo and Otusanya, 2016). In addition, it has been argued that while pursuing profit maximisation; MNCs do not consider the social and environmental effects of this pursuit on the people and communities where they operate (Thomson *et al.*, 2015; Lauwo and Otusanya, 2014; Killian, 2010; United Nations, 2015; Sikka, 2011; Amunwa, 2011; Siddiqui and Uddin, 2016). Countries such as the United Kingdom, Denmark and the Netherlands have established national action plans on BHR. For instance, in September 2013, the United Kingdom produced its UK's Business and Human Rights Action Plan geared towards implementing the United Nations Guiding Principles (UNGPs) (Croser, 2014). Whilst these Action Plan has been welcomed by some civil society groups, concerns were raised by a coalition of NGOs called the CORE (corporate responsibility coalition). The CORE called on the UK government to eliminate the barriers in its judicial system that allows UK companies to act with impunity beyond its borders and subsequently, prevent non-indigenes from seeking redress and justice in the UK when MNCs registered in the UK violate fundamental rights of stakeholders where they operate (Croser, 2014). Similarly, the International Corporate Accountability Roundtable (ICAR) called on the US government to enact a national action plan to curb the abuse of human rights by MNCs (ICAR, 2014). These request for the respect of human rights by corporations support Ruggie (2013) assertion that the direct implications for human rights are poorly understood by corporations because corporate laws, directors' duties and reporting requirements directly shape what companies do and how they do them, and their impacts have not been critically evaluated and understood.

Accounting profession integrates all aspects of business operations which facilitate globalisation and the global business organisation, but it appears to ignore corporate violations of human rights, particularly in emerging economies (Gouldson and Bebbington, 2007; Wild and Mares, 2011; Sikka, 2011; Lauwo and Otusanya, 2014; Gray and Gray, 2011; Siddiqui and Uddin, 2016). However, McPhail (2012, p.3) claimed ‘...there has been a renaissance in professional ethics both within the accounting profession and beyond, and there has also been a significant engagement by the profession with the notion of sustainability. It is also becoming increasingly apparent that any discussion of sustainability cannot be disassociated from a consideration of human rights.’

Thus, whilst there exist numerous and important literature on the State, the environment, human rights, social and environmental accounting; there are few studies in accounting that have evaluated why human rights issues have not been embedded in corporate social reports given the high political profile of the BHR discourse or studies that evaluated whether existing frameworks have contributed to the lack of prominence of human rights in corporate practices or corporate stakeholders’ engagement practices in developing countries. Furthermore, there are few studies on the impacts of counter accounts and how counter-accounts are used for the emancipation, advancement of human rights, to drive dialogic accountability, sustainable environment and development from the perspective of multiple stakeholders. Nevertheless, Sikka (2011, p.825) asserted that “a focus on human rights can reinvigorate accounting, corporate governance and CSR research and can help strengthen democracy, public accountability and provide a better world.” Therefore, this exploratory case study aims to contribute to studies on how human rights issues could be integrated with corporate accountability through the use of counter accounts, from the lens of dialogic accountability with data collected from the Niger Delta region of Nigeria.

1.3. PERSONAL MOTIVATION FOR THIS STUDY

The author’s aspiration to undertake a doctorate degree in accounting was stimulated during her undergraduate programme in accounting at the Delta State University, Nigeria. Initially, the author was interested in understanding the relationship between capital structure and corporate social performance on corporate financial performance. However,

after the author's undergraduate degree, the author was fortunate to be offered a scholarship by the Delta State Government to study for an MSc in Accounting and Financial Analysis. During the MSc programme, particularly during the Strategic Management Accounting and Decision making and problem-solving modules, the author's perspective on accounting changed. The author became interested in corporate disclosures on their social and environmental practices. Prior to this, the author was aware of MOSOP's campaign through the leadership of Ken Saro-Wiwa. MOSOP's campaigned for resource control, inclusive accountability and environmental remediation in Ogoniland. However, Ken Saro-Wiwa and eight other Ogoni were murdered by the military government of Nigeria in 1995. As a result of their death, the reaction in the international arena escalated what was a partisan local campaign into series of international campaigns for environmental protection and remediation, corporate accountability, effective governance, and social justice for the human rights of the Ogonis and the Niger Delta (*see* section 6.1).

Furthermore, the need to explore corporate disclosures on their social and environmental practices for her doctoral studies was further inspired by the author's preliminary studies on social and environmental accounting during her MSc programme. This enabled the author to critically reflect on conducting a research on social and environmental issues in Nigeria. At the initial phase of the doctoral programme, the author proposed to examine the disclosure practices of oil corporations operating in the Niger Delta but after extensive studies of corporate social reports and the presentation of her proposed project in workshops, the author was inspired to explore what was actually not disclosed by the corporations but where published by advocacy NGOs to engage the corporations and the regulators in dialogues by giving voice to the plights of the Niger Deltan. After exploring what was published by the advocacy NGOs and the corporations, the author became interested in exploring the implications of these accounts from the perspectives of all the stakeholders including the community stakeholders in the Niger Delta.

It is also pertinent to state that the author was further inspired to conduct this research when she realised that the accounting literature published in Nigeria do not consider accounting as inclusive rather accounting was viewed as a "calculative" discourse for profitability/shareholders' wealth maximisation. During the early phase of this study, the author could not identify any meaningful accounting literature that addressed social and

environmental issues in the Niger Delta. The author was left to ponder on the implications of accounting, and social and environmental issues that affects the ability of others to live in a healthy environment. Thus, the author considered this study as an opportunity to establish the connection between accounting, social and environmental issues in the Niger Delta of Nigeria. The study enabled the author to contribute and make visible the campaigns for inclusive accountability, effective accountability and governance, and effective environmental remediation, the protection and respect of human rights of the current generation, which could affect the well-being of future generations.

Finally, as a Niger Delta indigene, this study has exposed the author to the deep-rooted conflicts and the implications on current generation and the potential implications on future generations if the problems explored in this study are not addressed. This study revealed that corporate reporting could be considered as partial and are designed to satisfy the need of stakeholders with direct agency relationship with the corporate wealth maximisation objective.

1.4. AIM OF THE RESEARCH

This research focus on counter accounting and accountability processes and production in the advancement of human right and sustainable development in an arena. This study aims to explore how the use of counter accounts and actions contributed towards driving inclusive stakeholders' dialogue and accountability geared towards the attainment of a healthy environment, inclusive and justice driven society. Previous studies have revealed that civil society groups help to reflectively evaluate the governance and accountability system in relation to human rights and sustainable development (Apostol, 2015; Thomson *et al.*, 2015; Brennan and Merkl-Davies, 2014; Spence, 2009; Tregidga, 2017; Vinnari and Laine, 2017; Gray *et al.*, 2014b; Gallhofer *et al.*, 2011, 2006; Dey *et al.*, 2011; Georgakopoulos and Thomson, 2008; Dey and Gibbon, 2014; Rodrigue, 2014). Besides revealing problematic governance and unsustainable practices, the civil society groups help close governance gaps by creating nuanced accountability frameworks to evaluate and monitor the effectiveness and efficiency of governance and accounting systems. Therefore, this study explores how socio, economic, political, cultural and ethical understandings of human rights in a conflict arena is covered by counter accounting,

governance and accountability mechanisms. This study would help in contextualizing how human rights are evaluated and embedded in corporate responsibility and governance regimes from the perspectives of advocacy NGOs (local and international), developmental NGOs, corporations, regulators (NOSDRA and DPR) and community stakeholders with reference to the high social, economic and environmental impacts that governance and corporate practices have had in recent years on the fundamental rights of the indigenous people.

Conducting an exploratory case study enabled the author to observe, interpret and reflect on how counter accounts are constructed by the stakeholders' interactions towards promoting emancipation and advancement of the human rights accountability discourse. According to (Gallhofer *et al.*, 2006; Thomson *et al.*, 2015; Dey *et al.*, 2011; Gray *et al.*, 2014b; Sikka, 2011; Tregidga *et al.*, 2015; Tregidga, 2017; Vinnari and Laine, 2017) a critical exploration of counter accounting within the accounting literature is worthwhile because it can highlight the significant ideas and practices that can enhance accounting research, (intra)intergenerational equity and sustainable development.

Finally, a dialogic accountability and inverted arena framework is developed that enabled the author to explore and evaluate how various stakeholders interact to bring about emancipatory organisational and regulatory changes within the Niger Delta (Brown *et al.*, 2015; Brown, 2009; Bebbington *et al.*, 2007; Bebbington and Thomson, 2005, 2004; Brown and Dillard, 2015a, b; Dillard and Yuthas, 2013; Dillard and Roslender, 2011; Blackburn *et al.*, 2014; Dillard, 2016, 2014; Gray *et al.*, 2014a, b). Therefore, this research sought to evaluate the accountability and governance gaps, and relationships among the various stakeholders operating within the Niger Delta in relation to human rights and sustainable development. This dialogic accountability and inverted arena approach provided valuable insights into how the various actors interacted to promote and enhance institutional and regulatory changes geared towards the advancement of human rights and sustainable practices within this region by evaluating the impacts of the existing accounting framework on human rights within the critical, social and environmental accounting discourse towards the advancement of human rights and sustainable practices within this region.

1.5. RESEARCH QUESTIONS

This study extends prior research on external accounting (Gallhofer *et al.*, 2006; Thomson *et al.*, 2015; Dey *et al.*, 2011; Dey and Gibbon, 2014; Apostol, 2015; Georgakopoulos and Thomson, 2008; Gray *et al.*, 2014b; Sikka, 2011; Tregidga *et al.*, 2015; Tregidga, 2017; Vinnari and Laine, 2017) by exploring the use and construction of counter accounting in the Niger Delta arena. It explored how counter accounts have facilitated stakeholders' dialogue and engagement in the advancement of human rights and sustainable development in the Niger Delta arena of Nigeria. This research provided answers to the following questions

- a. Why are counter accounts produced to address and drive accountability, advancement of human rights and sustainable development within the Niger Delta conflict arena?
- b. Why, and how the arena participants perceive accountability and governance gaps, and how this impacts on their counter accounting production?
- c. How are counter accounts used to bridge accountability, governance gaps for the advancement of human rights and sustainable development from the perspective of the advocacy NGOs against corporate and governance practices within this arena?
- d. To what extent does dialogic accountability framework explain the perceived effectiveness of counter accounts for the advancement of human rights within their arena?

1.6. STRUCTURE OF THE THESIS

This section provides an overview of this thesis to enable potential readers and users of this thesis to understand the connection between the chapters and how they are used to address the research questions. This thesis is structured as follows:

Chapter 1 the background of this study highlights the motivations of this interdisciplinary study, the nature and scope of the research problem, the aim of this study and the research questions addressed in this thesis.

Chapter 2 sets the scene and clarifies why the Niger Delta arena was chosen for this study.

Chapter 3 explores the relationship between human rights and accountability. This chapter address the notion of human rights and how it could be inferred from the role of the State, corporate and other business enterprises in accordance with the Guiding Principles and other international treaties. In addition, it explores how human rights discourse affects corporate accountability and evaluated the relationship between human rights accountability and sustainable development.

Chapter 4 explores the relationship between accountability, counter accounting, dialogic accountability and engagement theory – dialogic theory of action. It examines how different counter accounts had been considered problematizing tools that give voices to the marginalised, and consider the criticisms of counter accounts. This chapter connects counter accounting and dialogic accountability approach and extends dialogic accountability and engagement theory to the dynamic inverted conflict arena framework. This was further developed into a dynamic lifecycle and pathways to conflict resolution model. The literature review was used to identify the methodology and methods adopted in this study.

Chapter 5 provides an overview of the methodological assumptions that influence the research method and data analysis process adopted. It discusses the rationale for using a case study to address the research questions through qualitative methods comprising a mix of qualitative content analysis, semi-structured interviews, focus groups and field visits.

Chapter 6 addresses the first research questions by conducting a historic documentary content analysis of counter accounts and counter-counter accounts in the Delta arena. A brief timeline of the conflicts addressed by the counter accounts is introduced in this chapter and discusses how these conflicts escalated from a local dialogue for accountability and institutional change on human right violations and resource control to national conflicts for accountability and subsequently to international counter accounting for governance and organisational change.

Chapter 7 explores the second question in this thesis. Specifically, this chapter applies the dynamic inverted conflict arena model developed in chapter 4 to flesh out the accountability engagements among the arena stakeholders and how counter accounting draws the discourse for human rights, accountability, governance, inequality of power and ownership structure, sustainable development and emancipatory changes.

Chapter 8 address the third research question of this thesis. This chapter explores how counter accounting technologies were used to build networks for human rights, accountability, governance, engagement and sustainable development which bridge human rights, accountability, governance and stakeholders' engagement gaps within an arena to give voices to the marginalised groups and the need for sustainable development.

Chapter 9 address the last research question of this thesis. In this chapter, the emphasis was placed on dialogic accountability to theoretically explore the implication of accountability and counter accounting in driving the discourse for the protection and respect of human rights, equality of power, inclusive ownership structure, effective accountability and governance mechanism for sustainable development within the Delta arena. This chapter draws extensively on the empirical evidence from chapter 6, 7 and 8 and lifecycle and pathways to conflict resolutions particularly the dialogic accountability in chapter 4 to explore the implications of this framework in the Delta arena.

Finally, **Chapter 10** summarises the overall findings of this study, the contributions to knowledge, the implications of this study for practice, the limitations of this study and the potential future research pathways.

CHAPTER 2: CONTEXT - MAPPING THE EMPIRICAL TERRAIN

2.0. INTRODUCTION

This chapter sets the scene and clarifies why the Niger Delta arena was chosen for this study.

2.1. THE PARADOX OF PLENTY

Nigeria is in West Africa. It is often referred to as the ‘Giant of Africa’ due to its economy and population, which was estimated as 177.1 million (World Fact Book, 2014). In April 2014, the country’s GDP was estimated at \$509.9bn surpassing South Africa and subsequently becoming the 26th biggest economy in the world (Magnowski, 2014; Provost, 2014; Aljazeera, 2014; Emejo, 2014). Nigeria is a rich country endowed with natural resources such as petroleum, gas, tin, iron, ore, coal, limestone, niobium, lead and zinc. It has a growing textile and leather industry. Its agricultural products include palm oil, groundnuts, cocoa, cotton, rubber, coconut, citrus fruits, maize and abundance of arable land, which can guarantee sustainable economic growth (OPEC, 2013; United Nations 2013). It is the twelfth largest oil producing country in the world (BBC, 2014; Economist.com, 2014; World Fact Book, 2014).

The Nigerian economy is geared towards the production of two primary products: cocoa and crude oil (Amunwa, 2011; United Nations, 2013a). It has 2800 oil producing wells, about 37.139million barrels of proven oil reserves, 5118billion cubic metres of proven natural gas, produces about 1954.1million barrels of oil per day in 2012, 84845million standard cubic metres of natural gas while 13182million standard cubic metres was estimated as flared natural gas in 2012 (OPEC, 2013; OECD *et al.*, 2013). From 1980 to 2010, oil revenue contributed an average of 76% from the extractive sector to the Federation Account² while cocoa contributed 35% of earnings from the non-extractive sector, thereby making it a mono-product rentier state (Omeje, 2006; United Nations,

² The Federation Account is an account managed at the Federal level that captures federally collected revenue from the extractive and non-extractive sectors and sales. The revenue collected is monthly distributed by the Federal Accounts Allocations Committee to the Federal, State and Local Government (Daniel, 2013).

2013a). The income from the oil revenue accounts for about 97% of revenue generated from total export earnings and the gross receipts from oil sales was \$142,521million in 2012 but 70.8% of Nigerians survived on less than \$1 per day (OPEC, 2013; CBN, 2013; Amaeshi and Ogbechie, 2010). Consequently, it is suffering from the '*Dutch disease*'-over dependency on the oil sector, in which little or no attention is specifically ascribed to other promising sectors such as the agricultural and manufacturing, making diversification difficult (Karl, 2005, p.23).

Subsequently, its vast income and growth do not translate into employment and emancipation from poverty because the sector propelling this income is capital and technology-intensive (Karl, 2005; Oviasuyi and Uwadiae, 2010). Furthermore, much of the revenue has been squandered or syphoned into projects that do not contribute towards human capital development and sustainable growth (Amaeshi and Ogbechie, 2010). The head of Nigeria's Economic and Financial Crimes Commission (EFCC) claimed that the country lost as much as \$380 billion to corruption and waste between 1960 and 1999 (Albin-Lackey, 2007).

The Niger Delta region is located on the southern coast of Nigeria. This region comprises the nine oil-producing State out of the 36 states in Nigeria. These states include Abia, Akwa Ibom, Bayelsa, Cross River, Delta, Edo, Imo, Ondo and River State (Amunwa, 2011; United Nations Development Programme [UNDP], 2006). It has a total land area of about 112,110sq. kilometres and 185 local government areas out of the 774 local government areas in Nigeria (Ebegbulem *et al.*, 2013; NDDC, 2005). This region's natural resource includes crude oil, viable deposits of hydrocarbon and gas reserves, medium to coarse unconsolidated sandstone, limestone, clay, silt, shale and peat (Oviasuyi and Uwadiae, 2010). This region has been attractive to multinationals and other indigenous oil companies because of its natural resource endowment, particularly crude oil. There are 33 oil producing companies which include major MNCs such as Shell, ChevronTexaco, ExxonMobil, Eni, Total, Petrobras, ConocoPhillips, Allied Energy, Statoil, Afren, Addax Petroleum, Sahara Group, Equator Exploration, and other indigenous oil companies such as Oando, Allied Energy, Amni International, First Hydrocarbon. It was estimated that about 90% of the offshore oil exploratory and extractive facilities are located close to communities while the remaining are onshore facilities (Amunwa, 2011).

2.2. THE EMERGENCE OF THE ABUNDANT WEALTH, COULD WE ACCOUNT FOR IT?

Crude oil was first discovered in 1956 by Shell D'Arcy at Oloibiri Bayelsa State in the Niger Delta (Nwilo and Badejo, 2012). Nigeria began commercial exploration of crude oil in 1958 and joined the Organisation of the Petroleum Exporting Countries in 1971 (OPEC, 2014a). The exploration of oil was extended to oil multinationals through four types of contractual frameworks through the Nigerian National Petroleum Corporation (NNPC), on behalf of the Nigerian government. This contractual framework includes the joint operating agreement (JOA), production sharing contracts (PSC), service contracts (SC), and memorandum of understanding (MoU) (NAPIMS, 2014; Ebegbulem *et al.*, 2013).

The Niger Delta is one of the world productive oil fields but despite this wealth beneath their feet, the region is considered the poorest relative to other regions in Nigeria and other oil-producing countries (World Bank, 1999; UNEP, 2011). (Karl 2005, p.21-22) argued that these *remains a paradox* or “*resource curse*” or “*the devil’s excrement*”. Despite the oil industry contribution to the growth and development of Nigeria, unsustainable oil exploratory and extractive activities have rendered this region one of the five worse petroleum damaged ecosystems in the world (Oviasuyi and Uwadiae, 2010). Kafada (2012b, p.19) claimed that “studies have shown that the quantity of oil spilled over 50 years was at least 9-13 million barrels, which is equivalent to 50 Exxon Valdez spills.”

90% of the indigenous people in the Delta region depend on natural resources as their major source of income. However, oil spillage has led to the destruction of their agrarian land, sources of drinking and cooking water, mangrove forest, rivers and creeks resulting in the reduction of fish, crabs, periwinkles, molluscs and birds, and the complete relocation of some communities from their ancestral home (Christian-Aids, 2004; Ross, 2013; UNDP, 2006). This region endowed and once renowned for its diverse ecosystem is now known as an ‘*ecological wasteland*’, where the indigene that depend on its ecosystem can rarely survive (Amunwa, 2011; Kadafa, 2012a, b). According to Christian Aid (2004), Amnesty International (2009) and UNEP (2011), oil spills are left untreated for months and any subsequent remediation is of poor quality resulting in the pollution of

water and land, which expose the indigenous people to unacceptable high risks of illnesses and diseases, and diminished biodiversity for the Delta. Despite government and corporate claims of social investments in the Delta the local communities have; limited access to electricity or clean water; hospital buildings where no patient had ever been treated; school buildings where no lesson had ever been taught; women's centres where no meeting had ever been held; and a garri (cassava root) processing plant where no garri has been processed (Christian Aid, 2004; Oviasuyi and Uwadiae, 2010).

Despite the income generated from oil, the indigenes of the Delta believe that they have been deprived and highly marginalised by the Nigerian government and the oil corporations (Oviasuyi and Uwadiae, 2010). They claimed the resources from this region had been used to develop and transform other regions within the country. Yet, the problem of abject poverty, deprivation and neglect within the Delta remains an obvious reality (Amnesty International, 2009; Amunwa, 2011; Oviasuyi and Uwadiae, 2010). The level of poverty in this region was described as '*poverty qua poverty*', a term coined by Ikejiaku (2009, p.16) to describe practical absolute poverty where people find it difficult to satisfy their basic needs, such as food, clothing, shelter and education beyond primary school level.

2.3. OWNERSHIP STRUCTURE OF THE OIL INDUSTRY

The oil industry has had a significant presence for over fifty-seven years within the Delta. The oil and gas industry remains central to the Nigerian economy because it had contributed tremendously to the growth and development of the nation. The oil sector is controlled through joint venture agreements between the Federal Government represented by the Nigerian National Petroleum Corporation (NNPC) and multinational corporations (NNPC, 2015). Currently, there are six joint venture agreements as illustrated below

Table 1: Nigerian Joint Venture Operations

Sole Operator	Joint Venture Agreement	Area of operations
Shell Petroleum Development Company (SPDC)	NNPC 55%, 30% SPDC, Elf 10% and Agip 5%	Operates largely onshore on dry land or in the mangrove swamp
Chevron, Nigeria	NNPC 60% and Chevron 40%	Operates within the oil fields located in the Warri region west of the Niger River and as well as offshore in shallow waters
Mobil, Nigeria	NNPC 60% and Mobil 40%	Operates in shallow water of Akwa Ibom State of the Niger Delta region.
Agip, Nigeria	NNPC 60%; Agip 20% and Philips Petroleum 20%	Operates from small onshore fields.
Elf, Nigeria	NNPC 60% and Elf 40%	Operates onshore and coastal offshore
Texaco, Nigeria	NNPC 60%, Texaco 20% and Chevron 20%	Operates from five offshore fields

Source: Nigerian National Petroleum Corporation (NNPC).

The Federal government through the NNPC is required to share the cost of operations with the MNCs because of the joint venture agreements and the Federal government through the Department of Petroleum Resources (DPR). The DPR is also required to provide an oversight role, act as a licencing and regulatory agency within the oil and mining industry (Amnesty International, 2011). Amnesty International (2009, p.42) claimed that

“It is not uncommon for a government to be a partner in a business that it regulates. However, unless robust, independent regulatory and oversight mechanisms are in place, conflicts of interest can result in violations of human rights.”

2.4. GOVERNANCE AND ACCOUNTABILITY PRACTICES TO ACCOUNT FOR THE OIL WEALTH

Exceptionally poor governance and accountability practices, and corruption have contributed to the endemic poverty within this region (Amnesty International, 2009; UNDP, 2006; Bob, 2005). The governance of the oil industry in the Niger Delta has been characterised as lacking transparency and accountability over basic information, such as the amount of oil revenues generated, and royalties collected by NNPC from the corporations. The governance of the oil sector is shrouded in secrecy, typified by private exchanges between corporations and government, with limited disclosures to the other stakeholder groups/ the public (BBC, 2014; Chigbo, 2013). This is part of the reasons for the conflict for resource control and agitations for infrastructures such as an effective means of transportation, road, clean water supply, housing, health care system, electricity supply, education, and other basic amenities of life, including diverse employment opportunities.

Agitation by the indigenous people for a share of the oil wealth led to the rapid growth of civil society groups and social movements within this region (Amnesty International, 2009; UNDP, 2006; Christian-Aid, 2004). Tactics employed by these civil society groups and the social movements to campaign for change included demonstrations and public campaigns, petitions, counter accounts, collaborating with international NGOs and supranational organisations, mobilization of communities, legal actions against the oil companies and occasional non-violent occupation of oil installations (Holligan, 2013; Oviasuyi and Uwadiae, 2010). However, the government and the oil companies have often deployed armed security guard to protect the oil installations or to suppress the campaigns (Amunwa, 2011; Okonta and Douglas, 2003).

In order to eradicate the conflicts and crisis within this region and ensure good governance, the federal government increased the financial allocation from the Federation Accounts for the Delta to 13% in 2000 from 3% in 1992 (Idemudia, 2010). Historically, it established developmental agencies such as the Niger Delta Development Board (NDDDB) in 1960, the Presidential Task Force between 1979 and 1983, the Oil Mineral Areas Producing Development Commission (OMPADEC) in 1992, the Niger Delta Development Commission (NDDC) in 2000, and the Ministry of Niger Delta Affairs (MDNA) in 2008 (MDNA, 2011). These agencies were established to serve as mediators

between the oil-producing communities and the oil companies; and were provided with substantial financial resources to resolve the problem of under-development and poverty within this region (Isumonah, 2015; Omotola, 2007). However, Omotola (2007) and Idemudia (2010) argued that although there had been a slightly positive impact on this region but they remain largely inadequate. These inadequacies are due to the incidence of corruption, misappropriation of funds and the inability to account for funds at their disposal, poor planning, limited capacity, and irregularity in the disbursement of funding, bottleneck bureaucracies, and limited communities' involvement in the implementation of developmental projects.

2.5. CSR, HUMAN RIGHTS AND SUSTAINABLE DEVELOPMENT ISSUE IN THE DELTA

It has been claimed that CSR has not had a significant impact in the Niger Delta arena, especially in relation to sustainable engagement and environment, sustainable development and on human rights (Idemudia, 2007). CSR practices by corporations within this region have been a contentious issue among advocacy NGOs and other stakeholders because they consider CSR as purely voluntary. Corporations that claim to be CSR oriented are not obliged to respect human rights or to be socially and environmentally responsible (Emeseh and Songi, 2014). In the Delta, environmental pollution is considered a violation of human rights and this affects the fundamental rights of the indigenous people. Supranational organisations and advocacy NGOs have extensively documented corporate and government violations of human rights from oil spills and gas flaring in the Delta. For instance, environmental degradation affects the way of life of the people in relation to health and especially on the contamination of water used for cooking, drinking, washing and bathing (UNDP, 2006; UNEP, 2011). Furthermore, gas flaring and oil spill pollution contains volatile organic compounds such as benzene pollutants that affect the health of the indigenous people. They argued that gas flaring in the Delta is a reminder that the operators value profit maximisation at the expense of the indigenous people's economic, environmental and health concerns (Amnesty International, 2009, 2014; Social Action, 2009a; UNDP, 2006; UNEP, 2011).

Critics have claimed governance regimes in the Delta have not been effective in implementing environmental oversight function to control and restrain the activities of

corporations (Amnesty International, 2013, 2009; Amunwa, 2011; Steiner, 2010). For instance, it was alleged that regulators have not enforced the mandatory requirements for oil and gas corporations to prepare and publish environmental impact assessment (EIA) of their operations to evaluate the socio, economic and health impacts before their commencement. For example, in *Gbemre vs Shell case 2001*, the plaintiff claimed no EIA was conducted on the gas flaring operations (*see chapter 7*). The plaintiff alleged that Shell did not obtain a valid gas-flaring EIA certificate before the commencement of gas flaring operations within this community as required in the Environmental Impact Assessment Act 1992³. They argued that this resulted in chronic respiratory diseases, reduced fish and crop production, acidic rain corroding rooftops and sources of water within this community. For instance, the Environmental Assessment Act 1992, 2(2-3) claimed

“Where the extent, nature or location of a proposed project or activity is such that is likely to significantly affect the environment, its EIA shall be undertaken in accordance with the provisions of this decree. The criterion and procedure under this decree shall be used to determine whether an activity is likely to significantly affect the environment and is therefore subject to an EIA.”

The lack of an adequate EIA may not only result in environmental pollution and degradation but could affect the cultural rights of the indigenous communities to their property. This court case established the basis on which environmental pollution could be linked to the right to life because gas flaring was declared unconstitutional and a breach of the fundamental right to life (Amnesty International, 2009; Steiner, 2010). Despite the court ruling that Shell should immediately stop gas flaring, the reverse is obvious in the Niger Delta till date (Social Action, 2009a; Steiner, 2010; UNEP, 2011).

³ The Environmental Impact Assessment Act (1992) was enacted to protect the Nigerian environment from pollution and degradation. However, whether this Act had been extensively implemented should be the focus for future research in the accountability literature on African countries.

2.6. CONCLUSION

The objective of this chapter was to set the scene for this study by establishing the cause for the absence of an effective accountability, governance, engagement and sustainable development that resulted in human rights violations within the Niger Delta arena. This chapter briefly addressed what the paradox of plenty means in the Niger Delta context. This chapter could be seen as clarifying why the Delta was chosen as a case study.

CHAPTER 3: MAPPING THE PERSPECTIVE OF THE ACCOUNTING LITERATURE: HUMAN RIGHTS AND ACCOUNTABILITY

“Business enterprises may undertake other commitments or activities to support and promote human rights, which may contribute to the enjoyment of rights. But this does not offset a failure to respect human rights throughout their operations.” United Nations (2011, p.13).

3.0. INTRODUCTION

The objective of this chapter is to explore the relationship between human rights, accountability and corporations in particular how corporate responsibility for human rights could be established from the role of State and other business enterprises from the GPBHR and other international treaties. It explores how the BHRs discourse affects corporate accountability and sustainable development.

3.1. THE NATURE OF HUMAN RIGHTS INFERRED FROM STATES’ DUTY AND CORPORATE RESPONSIBILITY

Human rights are described by Amnesty International (2005, p.8) as “those rights that people have as a consequence of being human. They do not need to be given, bought, earned or inherited. Human rights are those basic standards without which people cannot live in dignity.” This could be deduced as humans are intrinsically shaped by their human rights and without humans, there would not be the bearers of human rights (Paisey and Paisey, 2012). Paisey and Paisey (2012, p.20) argued that to hold a right implies that all right holders would treat and have a reciprocal duty to be treated in conformity with the universal standards of their human rights. They claimed the language of human rights stresses rights rather than obligations to enforce and ensure the human rights are protected and respected. This implies that individual’s human rights to live in dignity should not be squashed due to the absence of the duty or obligation to enforce and ensure human rights are not violated. However, within the context of this study, Ruggie (2008, 2011, 2013) could be argued to have delineated the obligation to enforce and ensure the protection and

respect of human rights on the State and the corporations. Ruggie⁴ (2008) identified the human rights responsibilities of the State, corporations and business enterprise using a framework titled “*Protect, Respect and Remedy: A Framework for Business and Human Rights*.” He posited that corporations have a responsibility to respect human rights in their operations whether or not compelled by law to do so. Furthermore, Ruggie (2008) asserted that it is the duty of the State to protect and promote the rule of law in their jurisdiction. It is their primary duty to ensure equality before the law, prevent, investigate, punish and establish channels through which its citizen could seek (non)judicial redress when their human rights are violated. However, corporations are required to comply with the implementation of national laws along with the respect for the fundamental rights of the citizen in any jurisdiction it operates.

States are required to protect the human rights of its citizens, especially from third parties including corporations and the other business enterprises by ensuring that the national laws are effective and implementable. Moreover, States are not required by international human rights law to regulate the MNCs’ extraterritorial activities. Hence, MNCs cannot be formally held accountable by the government where they are registered for extraterritorial human rights abuses perpetrated outside the States where they are registered, except where violations are committed by or against their nationals (Ruggie, 2013; de Schutter, 2004). This is because MNCs enjoy impunity due to the foreign direct investment agreements with their host government, when they invest in other countries other than where they are registered (de Schutter, 2004; Sikka, 2011; Lauwo and Otusanya, 2014). Sikka (2011), and Lauwo and Otusanya (2014) recognised that corporations engaging in transnational activities, especially in the extractive industries through a subsidiary have been accused of complicity with their host government in the violation of human rights, especially in developing countries. For instance, *see the case of Shell and Ogoni people in Nigeria, Kiobel vs Shell; Gbemre vs Shell; Bodo communities vs Shell; Coca-Cola and the villagers of Plachimada in India; British*

⁴ In 2005, the United Nations (UN) Commission on Human Rights (now Human Rights Council) created a mandate that the UN Secretary-General Kofi Annan should appoint an expert as his special representative to critically evaluate the issue of ‘human rights and transnational corporations and other business enterprises.’ Annan appointed Professor John Ruggie, who developed the ‘*Protect Respect and Remedy*’ framework in 2008. After extensive consultations with key stakeholders, he developed the ‘guiding principles on business and human rights.’ The GPBHRs comprises of 31 principles. Principles 1-10 cover the ‘State duty to protect human rights’; Principles 11-24 contain ‘the corporate responsibility to respect human rights’ and Principles 25-31 address the ‘access to remedy’ for victims or affected communities (Cassle and Ramasastry, 2015; United Nations, 2011).

American Tobacco and Kenyan farmers; SERAP and Coca-cola, NBC in Nigeria; Chad-Cameroon oil and pipeline; Barrick Gold Mine in Tanzania (Frankental, 2015; Channel, 2014; Lauwo and Otusanya, 2014; Sikka, 2011; Christian Aid, 2004; Coale, 2002).

This is because developing countries lack the capacity to control the activities of MNCs. Consequently, they approve foreign investment agreements with stringent stabilisation clauses that do not stipulate the penalty for human rights violation on its citizens and to its environment (Sikka, 2011). Furthermore, their inability to enforce their national laws could be because of weak governance and slack enforcement systems, corruption or simply due to a nested or clustered relationship between MNCs and the host government (Arnold, 2010; Boyle, 2012; Christian-Aid, 2004). Nevertheless, corporations are expected to play a vital role in sustainable development, but the States are required to its capacity to effectively enforce its human right and developmental regulations to ensure sustained development (Sikka, 2011; Lauwo *et al.*, 2016). According to the Brundtland Report (1987, p.51) “economic growth always brings risk of environmental damage” but the onus is on the State or policymakers to ensure economic growths are guided by the notion of sustainability in the protection and respect of human rights, and sustainable development.

Regardless of any legal licences issued by the State to the corporations to operate within its jurisdiction, they still require the social licence to operate from their immediate communities of operations in order for their extractive/operating licence to be recognised (Cassle and Ramasastry, 2015; Ruggie, 2013). Cassle and Ramasastry (2015, p.ES2) asserted that “while the business responsibility to respect human rights arises partly from existing law, it rests more generally on the basic expectation society has of business, which is part of a company’s social license to operate.” Therefore, to minimise the inability of the host government at enforcing its laws (governance gaps), the responsibility to respect human rights was imposed on the corporations. The corporations’ responsibilities to respect human rights was deemed to be achievable where the immediate local communities, where MNCs operate confer the social licence to operate on the corporations (Cassle and Ramasastry, 2015; Paisey and Paisey, 2012; Ruggie, 2013). Paisey and Paisey (2012, p.23) argued that although human rights are vested on individuals, but they are possessed in relation to a community, and they are constructed and defined by the mutual responsibility and commitment of the community and the stakeholders they engage. The informal social licence to drive a mutual responsibility and commitment towards the respect of human rights could be established through a process

of inclusive stakeholders' dialogue and CSR practices with the communities, and not through reporting their human rights practices as specified in the International Bill of Human Rights (IBHRs), Global Compact and the Guiding Principles⁵ (see McPhail and Adams, 2016). Ruggie (2013, p.21-22) summarised and classify the human rights that should be protected and respected as non-labour rights and labour rights as shown in Table 2 below

Table 2: *Universally Recognised Rights under the International Bill of Human Rights (IBHR).*

Non-labour Rights Impacted			Labour Rights impacted	
Right to life, liberty and security of the person.	Right of peaceful assembly.	Right to privacy.	Freedom of association.	Right to equal pay for equal work.
Freedom from torture or cruel, inhumane or degrading treatment.	Right to marry and form a family.	Right to social security.	Right to organize and participate in collective bargaining.	Right to equality at work.
Equal recognition and protection under the law.	Freedom of thought, conscience and religion.	Right to an adequate standard of living (including food, clothing and housing).	Right to non-discrimination.	Right to just and favourable remuneration.
Right to a fair trial.	Right to hold opinions, freedom of information and expression.	Right to physical and mental health; access to medical services.	Abolition of slavery and forced labour.	Right to a safe work environment.
Right to self-determination.	Right to political life.	Right to education.	Abolition of child labour.	Right to rest and leisure.
Freedom of movement.	Minority rights to culture, religious practice and language.	Right to participate in cultural life, the benefits of scientific progress and protection of authorial interests.	Right to work.	Right to family life.

Source: adapted from Ruggie (2013, p.19-22).

⁵ The UN Guiding Principles recognized the ILO Declaration of Fundamental Principles and Rights at Work. The International Bill of Human Rights (IBHR) which comprises the Universal Declaration of Human Rights; the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights in identifying the human rights alleged to have been violated (Ruggie, 2013).

Cassle and Ramasastry (2015, p.ES2) asserted that the business responsibility for human rights is that ‘companies should not violate human rights’ and ‘should exercise due diligence to anticipate and avoid or mitigate adverse impacts on human rights arising from their activities.’ Corporations are expected to critically evaluate the positive and negative social, economic, political and the cultural impact of their potential and ongoing investment projects on human rights before embarking or continuing with them to avoid human rights abuse. Consequently, the social license to operate can be given through a wide-ranging inclusive stakeholders’ dialogue and engagement with the local communities in order to maximise the positive impact and minimise the negative impact of potential investment project on human rights and sustainable development.

Arnold (2010) and others argued that it is essential for corporations to understand that the requirement of the United Nations (UN) GPBHRs to respect human rights on their operations is an ethical or moral responsibility that should be recognised and implemented in its daily activities. This moral responsibility argument highlights that human rights are ethical obligations that should be adhered to by corporations and other business enterprises. When such ethical or moral obligations to respect human rights are incorporated into its operations, this conscious effort to respect human rights could influence its reputation, the performance of its share price, profitability, and its daily management functions such as human resources, security of assets and personnel, community engagement and supply chains either nationally or globally (Cragg, 2012). Therefore, human rights of stakeholders are a *necessary cost of doing business*, which could influence the reputation and profitability of the business enterprise regardless of whether the duty to respect human rights are recognised and enforced by the host nation (Arnold, 2010).

3.2. HOW THE BUSINESS HUMAN RIGHTS (BHR) DISCOURSE AFFECTS CORPORATE ACCOUNTABILITY

Researchers claimed the human rights discourse on corporate accountability should drive corporate governance and consequently influence corporate accountability practices and CSR activities (McPhail, 2013; Wettstein, 2012b; Muchlinski, 2012). Human rights discourse on corporations is a mechanism to hold corporations and other business enterprises to account for human rights violations across the globe. For instance, research has revealed the endemic involvement of MNCs on human right violations, especially among the indigenous communities where they operate (Lauwo and Otusanya, 2014;

Amnesty International, 2014; Sikka, 2011; Siddiqui and Uddin, 2016; Christian Aid, 2004). MNCs are often criticised by being held accountable for human right violations by local communities and human rights advocacy NGOs, who often encapsulate their criticisms on moral grounds. This is because human rights advocacy NGOs, which could appeal to other stakeholders' moral perspectives often have the capability to damage the reputation of the MNCs (Brennan and Merkl-Davies, 2014; Frankental, 2011; Joutsenvirta, 2011).

Moreover, access to remedy for human rights violation was argued to be absent or limited for citizens whose rights had been violated by corporate and governance practices particularly in developing countries, which the Ruggie's framework strived to address through the GPBHRs. The GPBHRs attempts to bridge 'governance gaps' by offering legal remedies for victims of human rights violations and to instil a moral duty to respect human rights on MNCs operating extraterritorially regardless of the (in)effectiveness of the regulatory frameworks (Fasterling and Demuijnck, 2013). Nevertheless, the question of whether this framework would be adequate or whether a legal global binding treaty to protect and respect human rights by States, MNCs and other business enterprise is required is still being discussed at the United Nations Human Rights Council (UNHRC)⁶ (Cassle, 2015; Shetty, 2015; Blackburn, 2017). A binding treaty could enable victims of human rights violations where the State could not hold the corporations accountable for the violation of human rights conducted on its territory to its citizens, to seek judicial

⁶ The business and human rights accountability is not mandatory, and corporations could choose not to respect human rights. At the 26th session of the UN Human Rights Council in Geneva, two resolutions were adopted. The first resolution was presented by Ecuador and South Africa government to 'establish an open-ended intergovernmental working group with the mandate to elaborate an international legally binding instrument on MNCs and Other Business Enterprises with respect to human rights.' While the second resolution was a request submitted by Norway and supported by other countries that the UN Working Group should 'prepare a report considering, among other things, the benefits and limitations of legally binding instruments' (BHRRC, n.d.). Consequently, the first UN Intergovernmental Working Group convened on the 6-10 July 2015 at Geneva to critically discuss the BHR binding treaty (BHRRC, 2015). Where the States, the civil society organisations and the corporations unanimously accept this latter deliberation; this could result in the establishment of an international court where victims or affected communities could seek a binding and effective judicial remedy against States and corporations outside their jurisdiction (Blackburn, 2017). Furthermore, the adoption of a legally binding treaty could result in companies' executives being prosecuted for human rights violations at an international criminal court (Cassle and Ramasastry, 2015).

remedy under the international human rights law across the globe, especially in the home state of the corporations (Blackburn, 2017; Ramasastry, 2015; Muchlinski, 2012).

However, one could assert that corporate accountability was to shareholders according to the Milton Friedman's school of thought but accounting and sustainability, business ethics, law and other literature have argued that corporate accountability should be to other stakeholders (Muchlinski, 2012; Gray, 1992; Chen, 1975). These stakeholders have the socioeconomic responsibility to demand accountability from corporations (McBarnet, 2004) including through CSR reports or other environmental disclosures (EDs). Research has proven that some corporations accept CSR or EDs not because they want to be responsible and responsive to societal and stakeholders' demand for accountability, rather they embark on CSR or EDs to recreate and reinforce their corporate reputation, manage stakeholders' perception and legitimize their business activities (Farache and Perks, 2010; Boiral, 2013; Cho *et al.*, 2015). Furthermore, as CSR does not have a defined systematic, democratic, and legislative framework and is a voluntary practice, corporations have the liberty and discretion to define CSR in their own interest (Gray *et al.*, 1995a; Cho *et al.*, 2015). However, because of the potential human rights impact of MNCs' operations across the globe on its stakeholders, there is a shift in corporate disclosures from socioeconomic reporting to/and include human rights reporting (McPhail and Adams, 2016). Nevertheless, corporate disclosure and CSRs' practices without a critical approach to avoid human rights violations would not address the negative impact of such violations on the citizens whose rights have been violated.

The human rights violations by corporations on the indigenous people, where they operate could be material to their going concern. The abuse of rights could result in legal and economic consequences for all stakeholders, especially the shareholders. These consequences could occur where due diligence procedures⁷ were not adopted to control the human rights violation risk from an investment project in the form of conducting adequate EIAs before the commencement of their operations, or while conducting their business (Fasterling and Demuijnck, 2013). According to Taylor (2011, p.27), the due

⁷ The due diligence procedures are often conducted to reduce 'human rights violation risk, commercial risk and sustainable development risk' stemming from the investment contracts to the corporation and on its stakeholders (Fasterling and Demuijnck, 2013; Muchlinski, 2012; United Nations, 2011). An effective stakeholders' driven due diligence procedure would help mitigate potential and long-term human rights risk, commercial risk and sustainable development risk (Fasterling and Demuijnck, 2013; Taylor *et al.*, 2009).

diligence procedures “for human rights risk are intended to provide businesses with the empirical information necessary to reconcile the market-driven demands of doing business with the social expectations driving the demand for respecting human rights.” The human rights due diligence assessment according to the Ruggie’s Framework simply centres on the corporate policies and practices surrounding its CSR, also geared at driving sustainable development through their respect for human rights. This would enable management to effectively collect and analyse information for sustainable decision-making on how to respect human rights and represent a socially responsible business enterprise. This adherence to the due diligence procedure could bridge ‘governance and accountability gaps’ by changing the way regulatory institutions and corporations define its fiduciary duties by incorporating other stakeholders into its governance and accountability systems (Lindsay *et al.*, 2013; Muchlinski, 2012). Where human rights, ethical investment and sustainable development objectives are incorporated into accounting information systems to bridge the ‘accountability and governance gaps’ and to ensure the effectiveness of the due diligence procedures, it could create the platform for a stakeholders’ dialogic engagement.

Corporate accountability for human rights was not initially linked to the duty of the State to protect the human rights of its citizens under international human rights laws, for instance, the UDHR, 1948 (Muchlinski, 2012). Nevertheless, because of the shift in the concept of human rights through the UN Global Compact and Ruggie’s framework, the moral responsibility to respect human rights and ensure adequate procedures to avoid human rights violations was indirectly conferred on corporations. Consequently, they are required to adopt and interpret the UDHR and domestic laws in the manner that distinctively relate to their business sphere of influence (Chandler, 2009). Secondly, the moral duty to respect human rights exists independently of the national regulations protecting human rights (United Nations, 2011; Arnold, 2010). Thirdly, corporate duty to respect human rights by avoiding human rights risk is not a legal requirement under international human rights laws but could be seen as informing the legal form of the corporation and the need to define its legitimate functional limits to minimise the commercial risk that could emerge from human rights risk (Muchlinski, 2012). Although, corporate responsibility towards the achievement of the UDHR was not specified but the duty of care for human rights are conferred on ‘*every individual and organ of society*’ (United Nations, 1948) [emphasis added]. This is an indicator that corporate

responsibility for wealth maximisation is much more complex than its economic model but extend towards a stakeholder-based model that transcends its corporate governance/laws. Such responsibility to prevent human rights risk could be envisaged as being imposed on the corporations and its governance mechanism (Muchlinski, 2012).

Hence, the author postulates that the corporation could be considered is a distinct organ of the society, without which the State's social wealth creation and economic maximisation benefits towards its citizens might not be achievable. Furthermore, a strict adherence to human rights as specified in the International Bill of Human Rights (IBHR) is a way of protecting the vulnerable indigenous people and communities from human rights violation by '*every individual and organs of the society.*' However, Muchlinski (2012, p.146) claimed that "corporate responsibility to respect human rights is based on a moral duty and not merely on an instrumental political or legal duty." According to him, corporate responsibility to respect human rights by adopting an adequate due diligence procedure is a moral or ethical duty of care to prevent or minimise human rights risk and it should flow through its corporate culture and structures.

According to the United Nations (2011, p.18) "human rights due diligence can be included within broader enterprise risk management systems, provided that it goes beyond simply identifying and managing material risks to the company itself, to include risks to rights-holders." A conceptual approach to human rights risk management would merely be a step in the right direction but an extensive proactive and inclusive stakeholders' dialogue and engagement would ensure the actualisation of the human rights risk accountability policies (Wettstein, 2012; United Nations, 2011). Corporations should be willing to account for human rights against a specified accountability benchmark (*see Table 2, p.25*) after stakeholders' dialogue and engagement. According to Frankental and House (2000, p.11) "human rights protection is the business of business, just as it is of every individual and organ of society. It is a matter of upholding international standards, supporting corporate reputation and licence to operate managing risk, and contributing to a stable investment climate based on equitable and sustainable development."

3.3. HUMAN RIGHTS, ACCOUNTABILITY AND SUSTAINABLE DEVELOPMENT

An increasing awareness of the human rights discourse is gradually creeping into CSR, business ethics and the critical accounting literature (*see* Lauwo and Otusanya, 2014; Emeseh and Songi, 2014; Hazelton, 2013; McPhail, 2013; Wettstein, 2012b; McPhail and McKernan, 2011; Wild and Mares, 2011; Gallhofer *et al.*, 2011; Chetty, 2011; Frankental, 2011; Sikka, 2011; Siddiqui and Uddin, 2016; McPhail and Ferguson, 2016; McPhail *et al.*, 2016; McPhail and Adams, 2016; Li and McKernan, 2016; Posner, 2016; Sinkovics *et al.*, 2016; O'Brien and Dhanarajan, 2016; Islam and McPhail, 2011; Gray and Gray, 2011; Cooper *et al.*, 2011; Whelan *et al.*, 2009). Cooper *et al.*, (2011) contend that the human rights discourse has been considered “in many guises” in the corporate social accounting and accountability literature but Gallhofer *et al.*, (2011 p.772) argued that “this area is under-researched” in the accounting literature because it has not captured the diverse, conflicting perspectives of repressed interests or *other* stakeholders’ groups. A discourse on human rights is envisaged as representing the voices and rights of *other* stakeholders that had been *captured* by the shareholders’ wealth maximisation regardless of the acclaimed benefit of the CSR activities of the corporation to the *other* stakeholders (Cooper *et al.*, 2011; McPhail and Ferguson, 2016).

The emergence of the human rights discourse in the accounting research literature is justified because corporate profit maximisation objectives often have negative impacts on the human rights of the other stakeholders, who are not necessarily the shareholders (Ruggie, 2013; Gray and Gray, 2011; Islam and McPhail, 2011; Siddiqui and Uddin, 2016). This argument suggests that CSR practices and reporting have played a green-washing role in favour of the powerful stakeholders at the expense of implementing regulations (Spence, 2009; Gallhofer *et al.*, 2011). For instance, Gallhofer *et al.*, (2011, p.773) posited that “corporations have embraced various dimensions of CSR in strategies of regulatory capture so as to displace or avoid alternative, tougher, regulations” and thus seeing the regulators as an issue to be “managed” (Spence, 2009). This was intensified by weak governance system to hold corporations accountable for the violations of human rights (Lauwo and Otusanya, 2014; Belal *et al.*, 2015; Sikka, 2011; Whelan *et al.*, 2009). For instance, Siddiqui and Uddin (2016) examined the state-business connection’s response to human rights violations of workers in the ready-made garments (RMG) factories in Bangladesh despite the ratification of the UN guiding principles by the government and the corporations. They discovered that there was a gap between the

ratification, respect and prevention of human rights abuse of RMG's workers due to the dysfunctional democratic system resulting in poor governance and accountability frameworks which led to an autocratic governance structure in Bangladesh. Their findings provided evidence to support Lauwo and Otusanya (2014) and Sikka (2011) studies that identified problematic state-corporate accountability relationships emerging from stabilization clauses in foreign direct investments agreement on the human rights of indigenous people in developing countries. These studies revealed that there were tensions in the implementation of the human rights frameworks between the corporations and States for the benefits of the local people where MNOCs operated in developing countries. They argued that this nexus created accountability and governance gaps.

Whilst the human rights discourse has significant implications for corporate responsibility and accountability, it also has significant implications for sustainable development (Bebbington and Larrinaga, 2014; Brennan and Merkl-Davies, 2014; McPhail and Ferguson, 2016; Unerman and Chapman, 2014). Therefore, it would be difficult to consider the responsibility of the State or corporate accountability for human rights without acknowledging the demand for sustainable development. This is because a consistent drive for sustainable environment and development could be a measure through which the human rights responsibility discourse on States and corporations could be explored. For instance, the Brundtland Report (1987, p.54) asserted that sustainable development is the "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." Consequently, human rights protection is an underlying concept of sustainable development because it defines the wellbeing of the present and future generations (Grubnic *et al.*, 2015; Weiss, 1992). For instance, the environment does not exist as a sphere without the interactions of human existence and activities, likewise human cannot exist without their environment. Therefore, safe and healthy environment is a pre-condition for the survival of humanity, and without a healthy environment; there would be no social, economic and environmental development, which would subsequently affect sustainable development. Environmental pollution or unsustainable practices would not only be a violation of human rights but the intersection between environmental pollution or unsustainable practices and human rights violation would be an enormous hindrance to sustainable development. For instance, an environmental pollution resulting from gas flaring or oil spill, which resulted in the inability of the indigenous people to exist and develops their

means of livelihood would not only result in human rights violation but would hinder sustainable development. The inability of humanity to meet its current need from its environment is a violation of their human rights as highlighted in the UDHR (1948), which could subsequently result in poverty and thereby jeopardize the future generations' ability to meet their needs (Weiss, 1992).

According to Unerman and Chapman (2014, p.387), accounting for sustainable development requires the expansion of the traditional or economically oriented management and financial accounting systems to manage the direct or indirect interactions or impacts between an organisation, the society in which it operates and the natural environment. These impacts could be positive or negative and could affect the corporations' going concern objectives and the social, economic and environmental interactions among its stakeholders. This could affect the economic and power structures within a neoliberal system which inflicts unsustainable and human rights harm on the indigenous people and communities. Understanding how human rights issues could influence the outcome of organisational policies and practices is a paramount requirement in ensuring an effective stakeholders' engagement, sustainable development, CSR, human rights and reputational risk management (McPhail, 2013; McPhail and McKernan, 2011; Gray and Gray, 2011; Sikka, 2011).

The notion of human rights is a significant discourse for not only internal control systems but form an integral part of the external human rights monitoring and accountability mechanisms on affected individuals, local communities and future generations (Chetty, 2011; Cooper *et al.*, 2011; Frankental, 2011). Consequently, accountability is paramount in preventing human rights violations because it could establish the frameworks through which stakeholders ensure due diligence procedures are efficiently and effectively operationalized. In as much as the guiding principles define the role of the State, corporations and other business enterprises on human rights, accountability would ensure that the human rights agenda is adopted and geared towards sustainable development (McPhail and Ferguson, 2016; Siddiqui and Uddin, 2016).

3.4. CONCLUSION

The objective of this chapter was to explore the interplay between human rights and accountability. This chapter explored how human rights was inferred from the role of the State, corporate and other business enterprises following the GPBHRs; and other international treaties. In addition, it explored how human rights discourse affects corporate accountability. It evaluated the relationship between human rights, accountability, and sustainable development. The next chapter critically discussed what dialogic accountability and engagement theory is and is not, the implication of dialogic accountability for counter accounting and human rights.

CHAPTER 4: MAPPING THE PERSPECTIVE OF ACCOUNTING LITERATURE: ACCOUNTING AND HUMAN RIGHTS

4.0. INTRODUCTION

This chapter explores accountability as an underlying element of counter accounts in the advancement of human rights and sustainable development. It explores the historical development of counter accounts and human rights, and how they are problematizing tools that give voices to the marginalised. It captures the criticisms of counter accounts and the typologies of counter accounts. This chapter connects counter accounting with dialogic accountability concept. This chapter extends the dialogic accountability and engagement theory to dynamic conflict arena framework, which was further incorporated into the lifecycle and pathways to conflict resolution framework to identify the methodology and methods adopted in this study to address the research questions.

4.1. CONCEPTS AND ASSUMPTIONS

4.1.1. ACCOUNTABILITY AND ACCOUNTING: RELATIONAL FRAMEWORK

Bovens (2007, p.448) claimed that “accountability is one of those golden concepts” that is used in political discourse because it conveys an image of transparency and trustworthiness. He claimed that it is difficult to expand on the notion of accountability because it is one of those evocative powerful instruments that can be used “to patch up rambling argument, to evoke an image of trustworthiness, fidelity and justice, or to hold critics at bay” (p.449). It could be distinctively seen as an impression management tool adopted by corporations and policymakers to create an atmosphere of transparency and trustworthiness. It is a broad concept that embraces other distinct concepts such as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity (Bovens, 2010, 2007).

However, Koppell (2005) argued that organisations could endeavour to be accountable in the wrong sense while attempting to be accountable to meeting conflicting expectations that are impaired or not geared to a distinct objective. He labelled this action as ‘*multiple accountabilities disorder*’ (MAD) (p.95). His definition of accountability was developed to challenge an organisation or corporation that attempts to be accountable to multiple conflicting expectations. He asserted that any corporation suffering from MAD swings between behaviours that are compatible with the conflicting notion of accountability.

MAD occurs when a corporation endeavours to comply with the directives of its principals and concomitantly attempt to yield to the demands of its clients. In the end, such corporations would struggle to meet these conflicting demands. According to Koppell (2005), accountability was distinctively linked to the nature of government, its role in setting policies, and the relationship between the elected government representatives and the civil servants in implementing its policies. Furthermore, accountability could be envisaged in another context as the relationship between actors. Accountability by an organisation or government to multiple parties represent a shift in responsibility from its traditional stewardship to a more dynamic accountability mechanism.

However, the responsibilities placed on corporations to conduct their business ethically resulted in the growth of regulated and non-regulated constraints on their corporate powers, which tentatively drive corporations to account to a large spectrum of stakeholders (McPhail, 2013; Benston, 1982; Cho *et al.*, 2010; Deegan and Islam, 2014; Messner, 2009; Robert, 2009; Ogden and Clarke, 2005; Tregidga and Milne, 2006). One obligatory means through which corporations give accounts of their stewardship is through the publication of financial statements and other reports to their stakeholders (Unerman and O'Dwyer, 2006). This accountability is often due to market regulations, profit and share price wealth maximisation and if they fail to publish such accounts to their stakeholders, they might be sanctioned for violating the corporate laws governing their activities. Nevertheless, corporations do not and are not expected to operate in a vacuum. There are societies such as the consumers, employees, communities, government and other stakeholders such as the media, trade unions, advocacy and developmental NGOs that give corporations their identities. Sometimes, these corporations do operate in manners that cause significant damage to the ecosystem and the societies (Apostol, 2015; Bebbington *et al.*, 2014; Adams, 2004). However, how effective are the financial reports in providing analytical and descriptive accounts of the social, environmental and economic stance of the corporations, where the ecosystem and the societies had been extensively damaged because of their activities?

There is no mistaken fact that there had been moral and ethical fallout on how transnational corporations operate, especially in developing countries (Belal *et al.*, 2015; Lauwo and Otusanya, 2014; Sikka, 2011; Amunwa, 2011; Siddiqui and Uddin, 2016;

Gallhofer *et al.*, 2011; Amnesty International, 2009). The paradox of corporations operating across borders and being subjected to the national laws of their subsidiary companies in developing countries call for a critical evaluation of the notion of accountability. This is partly because subsidiary companies are argued to be a legal entity and distinct from their parent companies. However, where the national laws of the subsidiary companies are ineffective, how should accountability be constructed and discharged (McPhail, 2013; Frankental, 2011; de Schutter, 2016; Lopez and Shea, 2016). Despite the confusion about what laws should apply to corporations operating across borders, the pragmatic requirement for corporations to give account and ‘*whom*’, ‘*when*’, ‘*where*’ and ‘*how*’ to be held accountable cannot be overemphasized. This is because it is expedient for stakeholders to demand accountability from corporations without acknowledging the constraints inherent in requesting for accounts, even when there are no obvious fiduciary obligations on corporations to be accountable (Messner, 2009; Belal and Owen, 2007; Cooper and Owen, 2007).

There is no precise definition of Accountability because it evolves in relation to social, political and cultural context (Shenkin and Coulson, 2007; Iyoha and Oyerinde, 2010) and its definition ranges from the provision of financial reports to managerial, political, public, professional and personal reports (Sinclair, 1995; Pupovac and Moerman, 2017; Mulgan, 2000). Gray *et al.* (2014a, p.50) defined accountability as “the duty to provide an account or reckoning of those actions for which one is held responsible.” They claimed accountability has two crucial components which occur because of the relationship between two or more parties and the discharge mechanism is defined by the social, cultural, political and moral context in which the relationship is exhibited (Gray *et al.* 2014a, p.50). For instance, there is a form of accountability that requires the publication of financial reports which reveals the financial position and performance of an organisation (Messner, 2009). Accountability, when viewed through this accounting lens is a normative art of collecting, recording, classifying, summarizing, communicating and interpreting transactions and events with a monetary value (Atrill and McLaney, 2011; Young, 2006). This accounting information assists the internal users of financial and management accounting reports to measure and control the activities and the decision-making processes of the organisation on a daily basis (Bebbington and Thomson, 2007). For instance, accounting information is used to determine the cost and price of a product, to create budgets, to measure the operational efficiency of a production line against

another, to identify operational reward, performance and motivational mechanisms; and to evaluate the viability of a capital investment projects. Also, this information is required by the shareholders, other lenders of fund and the regulators to measure the profitability and performance of an organisation to make feasible decisions.

However, Shearer (2002; p.570) argued that “it is necessary to broaden the scope of accounting to reflect the moral responsibility that is owed by the economic agents to parties other than the entity’s owners.” This implies that there are other forms of accountability, which the corporations, the State or an economic agent owed other stakeholders, who are not necessarily the shareholders. This form of accountability is evaluated on their ethical and moral stance (Bebbington *et al.*, 2007; Frankental, 2011; Parker, 2014; Adams, 2004). For instance, Unerman and O’Dwyer (2006, p.349) asserted that this form of ‘accountability’ is envisioned as a ‘vital mechanism of control to give visibility to previously invisible’ unethical activities, thereby providing stakeholders with accountable information to demand, challenge and react to the unethical actions of the corporations and government. Messner (2009) claimed that this form of accountability requires the accountant to discursively explain and take responsibility for their behaviour beyond the discharge of their stewardship function. This form of accountability has the emancipatory capacity to drive change within societies (Gray, 2013; Gallhofer and Haslam, 2003; Brown, 2009; Gray *et al.*, 2014b; Roberts, 1996). Therefore, ‘*to account*’ and ‘*to discharge accountabilities*’ means different things to different people because of the emancipatory, contextual and regulatory requirement in accounting and accountability.

There is a distinction between accountability and accounting, although both revolve around the dissemination of information for decision-making. However, what is common to all the dimensions of accountability is the ‘*relational right of accountability*’ (Gray *et al.*, 2014a; Brown, 2009; Bovens, 2007; Unerman and O’Dwyer, 2006; Koppell, 2005; Dubnick, 2002). This relational right of accountability enable stakeholders such as individuals, groups and civil society groups, who had been adversely affected by the (un)ethical activities of corporations to demand accountability geared toward an organisational and transformative change. The relational right of accountability enable stakeholders to communicate with a significant sense of purpose geared towards addressing a particular phenomenon. For instance, accountability enables you to evaluate

the governance systems in relation to human rights, sustainable development and stakeholders' dialogue and engagement. The relational right of accountability would enable stakeholders to critically explore the extent with which the governance systems influence and reinforce the accountability systems (*vice versa*) because a notable change in the governance mechanism might result in a momentous change in the accountability mechanisms (*vice versa*) for human rights and sustainable development.

When the relational right of accountability are strongly established, it drives Bovens' (2007) concept of '*narrow accountability*', Koppell's (2005) concept of '*multiple accountabilities disorder*' and Dubnick's (2002) concept of '*social transactions to operate*' and Bebbington *et al.* (2007); Brown and Dillard (2015) notion of '*dialogic accountability and engagement*'⁸. Relational right of accountability often result in counter accounting and stakeholders dialogue with the main aim of providing stakeholders with a dialogic voice within an arena to drive organisational and policy change (Blackburn *et al.*, 2014; Brown, 2009; Dey *et al.*, 2011; Brown *et al.*, 2015; Gray *et al.*, 2014b).

4.1.2. DIALOGIC ACCOUNTABILITY AND ENGAGEMENT THEORY

4.1.2.1 DIALOGIC THEORY OF ACTION(S): AN EMANCIPATORY FRAMEWORK IN AN UNSUSTAINABLE ARENA

Gray *et al.*, (2014a) and Everett (2004) stipulated that accounting help construct the world because it is a language of engagement that shape realities and it could be used as a means of oppressive domination resulting in the exclusion of the others. How we frame and evaluate the world is constructed by nature, economic and everyday realities of events or engagement. For instance, management and the powerful stakeholders use accounting information and reports (which is a language of engagement or accountability) to reflect the realities of feasible investment projects but this perspective of the world ignores other stakeholders; and do not take account of externalities surrounding ethical investment, multiplicity of socio-economic-political perspectives, human right issues affecting the other stakeholders and community resource management such as environmental degradation, pollution, carbon footprints (Gray, 2002; Benston, 1982; Gallhofer and Haslam, 2003). Where externalities such as ethical issues are incorporated into this

⁸ It is pertinent to establish that the author often refers to relational accountability or dialogic accountability perspective interchangeably in this study. They refer to the right to dialogically demand and receive accounts of conducts from stakeholders within the arena.

accountability discourse, it helps reconstruct our perception of everyday realities (Blackburn *et al.*, 2014; Bebbington *et al.*, 2007; Vinnari and Dillard, 2016). The incorporation of these externalities, which should capture issues affecting the other stakeholders into accounting could create a dialogic language of engagement that recognises the transformative role of social and power relations among stakeholders, and that would enable stakeholders to understand their everyday realities. This is because the dialogic language of accounting or engagement is envisaged to have a moral and ethical character that transform social and power relations into discourses that considers the externalities effect on the other stakeholders (Schweiker, 1993; Shearer, 2002; Adams, 2004; Killian, 2010; Shenkin and Coulson, 2007; Messner, 2009; Gray, 1995a).

The dialogic accountability or engagement theory was elucidated by Thomson and Bebbington, (2004, 2005) and Bebbington *et al.*, (2007) as a way of improving or ensuring authentic engagements to facilitate an emancipatory and sustainable social and environmental transformations. For instance, Bebbington *et al.*, (2007, p.357) argued that the dialogic approach to accountability and engagement was envisaged as a framework that would address or minimise the negative consequences of globalisation resulting in catastrophic social and environmental harm, particularly changes in corporate and governance powers and how these powers are exercised to violate human, social, cultural, economic, political and environmental rights of the other stakeholders. The shift in the power structure to corporations, particularly because of globalisation and economic neo-liberalisation (*see chapter 3*) resulted in increased economic growth and environmental damage to the other stakeholders. This shift in power relations was argued to have diminished the ability of government to effectively govern and regulate the corporations because corporations have been accused of complicity with the government on the destruction of the ecosystems and in the violation of human rights (*see chapter 3, 6, 7 and 8*) (Bakan, 2005; Rowell *et al.*, 2005; McPhail and Ferguson, 2016; Ramasastry, 2015). For instance, Gouldson and Bebbington (2007, p.7) argued that the shift in power relations on the role of the State implies that the State becomes the “facilitator or the enabler state” with a view to creating economic conditions that enabled the corporations to directly govern or regulate its economic activities while the State has limited regulatory space to regulate.

On this premise, Bebbington *et al.* (2007, p.357) argued that “it is within this context that there is an increasing interest in how corporations and other social institutions are held accountable for their actions and how this process may lead to their actions being less socially and environmentally damaging. This concern is especially focused on accountability to other social groups, not governments and their agencies.” Bebbington *et al.*, (2007, p.357) draw on the philosophical argument of dialogic theorists such as Freire (1970, 1994, 1998), Bakhtin (1981, 1984) and Giroux (1983, 1994), Laclau and Mouffe (1985), Mouck (1995), Mouffe (2000, 2005) and others, to argue for a dialogic engagement that recognise the language of accountability, governance and engagement as a demystifying or mediating power relations that denounce oppressive hegemony for social and transformative changes (Everett, 2004; Gallhofer *et al.*, 2015). They were able to establish the potential of dialogic processes in transforming accountability relations through the establishment of a fluid relationship between the corporations, governance and the other stakeholders having “voice and agency” to drive the respect of human rights and sustainable environment (Bebbington *et al.*, 2007, p.358; Contrafatto *et al.*, 2015; McPhail and Ferguson, 2016). Bebbington *et al.*, (2007) envisaged that the adoption of dialogic processes as enshrined in the dialogic theorists discourse would enable the other stakeholders to have significant voice and power of agency to receive and give accounts of conducts, with the aspiration that the corporations or governance regimes would be able to learn from the other stakeholders with or without a direct agency relationships to influence accountability, governance and engagement for human rights and sustainable environment (Brown and Dillard, 2013a, b; Blackburn *et al.*, 2014; Killian, 2010; Gray *et al.*, 1995; Vinnari and Dillard, 2016). However, Gouldson and Bebbington (2007) argued that the emancipatory potential of the dialogic processes could be managerially and institutionally captured by the corporations or the powerful stakeholders to legitimize their wealth maximisation objective, thereby limiting the potential of the dialogic processes to facilitate sustainable and transformative reforms that would protect the ecosystem and the wellbeing of the other stakeholders (Owen *et al.*, 2000, 2001; O’Dwyer, 2003; Baker, 2010). The capturing of the dialogic processes influences the dynamics of the account(ability), “inclusive” engagement and the role of the governance regime for the advancement of the fundamental rights and sustainable developmental need of the marginalised stakeholders’ group (McPhail and Ferguson, 2016; Siddiqui and Uddin, 2016). This is because the corporations and the governance regimes might portray their engagement activities with the other stakeholders as being socially and

environmentally responsible while promoting their legitimate objective of wealth maximisation.

In addition, attracting the interest of all the stakeholders including the oppressed group in a transformative dialogue could be difficult because stakeholders often identify with the groups that would promote their cause or their state of freedom against the communal pursuit of freedom or accountability and engagement (Freire, 2002; Bebbington *et al.*, 2007). This could be envisaged as the drivers of the managerially or institutionally captured phenomenon in this case study (*see chapter 6, 7, 8 and 9*) where the corporations adopt self-governing structures to prevent reputational risk by appearing to be socially responsible and responsive in securing the social license of the other stakeholders despite promoting their legitimate activities (Gouldson and Bebbington, 2007; Baker, 2010; O'Dwyer, 2003). Hence, the ability of all the stakeholders to collectively engage becomes the deciding criteria for the emancipatory potential of dialogic actions in advancing human rights and sustainable development within controversial arenas (Georgakopoulos and Thomson, 2008; Killian, 2010; Brennan and Merkl-Davies, 2014). Nevertheless, Bebbington *et al.*, (2007, p.360) argued that the dialogic approach is “often seen as more legitimate because the involvement of various publics creates the possibility of the inclusion of previously marginalized groups.” This creates a state of consciousness or what Freire (2002)⁹ termed “conscientization” implying a state of awareness (education) that enable stakeholders to reflect and critique their dehumanizing everyday realities in exchange for the emancipatory practice of freedom through transformative dialogic actions. This creates a platform for shared responsibility and ownership (co-ownership) of the accountability and governance gaps that affect the ability of the stakeholders to live sustainably, thereby making them “co-authors in their collective actions” (Bebbington *et al.* 2007, p.364; Brown *et al.*, 2015; Contrafatto *et al.*, 2015).

Bebbington *et al.* (2007) argued that conscientization involves exposing and reflecting on the invisible or silent factors that impinge on the human rights of specific groups. Conscientization involves re-examining and problematizing the limiting situations in light of new feasibility or understanding, representing and re-narrating the existing

⁹ The author absolutely agrees with Contrafatto *et al.*, (2015, p.119) that it is not possible to summarize the full richness and complex nuances of Freire’s dialogic theory in a single paper and it is not even feasible in a single thesis.

limiting situations by allowing the co-evaluation of the perception of previous conceptualisations in identifying possible dialogical and transformative outcomes that would improve the lived lives of the oppressed stakeholders' group. Conscientization opens up and broadens out the horizon of stakeholders' perception by enabling them to perceive reality differently and through this mechanism, they discover the dialectic relations between their prior and transformed realities (Freire, 2002, p.115). For instance, Freire (2002, p.88) argued that

“Dialogue is the encounter between men, mediated by the world, in order to name the world. Hence, dialogue cannot occur between those who want to name the world and those who do not wish this naming-between those who deny others the right to speak their world and those whose right to speak has been denied them. Those who have been denied their primordial right to speak their world must first reclaim this right and prevent the continuation of the dehumanizing aggression.”

Thus, Thomson and Bebbington (2005, p.509) building on Illich (1971) and Freire's work argued that conscientization/education creates the state of consciousness or awareness of the world and the need for an emancipatory practice of freedom. Thomson and Bebbington (2005) argued that education has three roles: constitutive role, that revealed what we know about the world; an oppressive role, that enables us to understand if unequal power relations should be sustained or changed and the transformative role, which emphasized a dialectic potential to change the dominant hegemony through problematisation, education and dialogic engagement with the powerful stakeholders. Conscientization becomes an empowering process where disenfranchised people or groups could bring about an emancipatory change in the social-economic-cultural order through a dynamic and interactive dialogue for sustainable transformation and sustainable accountability with stakeholders (Bebbington *et al.*, 2007; Contrafatto *et al.*, 2015; Gray *et al.*, 2014b; Dillard and Roslender, 2011). According to Thomson and Bebbington (2005, p.511), the state of consciousness becomes a “double-edged sword” that binds stakeholders and liberate the oppressed from their “limit-situations” through a “limit-acts” directed at negating, overcoming the limiting situations and in giving the oppressed a significant voice to engage (Freire, 2002, pp.99-103). For instance, Freire (2002, p.88) argued that

“Human existence cannot be silent, nor can it be nourished by false words, but only by true words, with which men and women transform the world. To exist, humanly, is to name the world, to change it. Once named, the world in its turn reappears to the namers as a problem and requires of them a new naming. Human beings are not built in silence, but in a word, in work, in action-reflection.”

The state of naming the world involve the reflective re-examination of prior actions and accounts to establish a new understanding in problematising and evaluating subsequent dialogue and actions to transform the existing situation of the oppressed (Bebbington *et al.*, 2007 p.364; Killian, 2010; Contrafatto *et al.*, 2015). The transformation of limit-situations through dialogic engagement that enhances human rights and sustainable environmental needs of the oppressed is established through a “profound love for the world and for people” through which the stakeholders consistently recreate their worldview of (un)sustainable practices and actions (Freire, 2002, p.89). Freire (2002) postulated that for authentic-emancipatory dialogue to exist among the stakeholders, the stakeholders (in this case study the corporations, the government, the advocacy NGOs, the developmental NGOs, the regulatory agencies and the communities) would consider themselves as co-owners of the truth and knowledge, and their critical contribution to sustainable transformation and accountability should be considered as relevant to the dialogue. He argued that for transformative dialogue and engagement to exist no group should be portrayed as the elite or powerful group and the other stakeholders’ groups as “these people or the great unwashed” to avoid a “submerged state of consciousness” which create slogans that increase the fear of freedom (pp.90, 95). He argued that the absence of class categorisation would create a climate of mutual trust and hope through an authentic-transformative communal dialogue, “which leads the dialoguers into ever closer partnership in the naming of the world” (p.91). However, Freire (2002, pp.91-92) contended that hope is rooted in man’s incompleteness and this enables them to search for justice and sustainable transformation through critical thinking and communal dialogues, but hopelessness is argued as a form of dehumanizing silence, a state of denying the world and fleeing from it even when there are platforms for dialogue. This is because authentic-transformative dialogue for accountability, inclusive engagement and effective governance cannot be conducted in the absence of love, humility, faith, hope and critical thinking (pp.87-92). In the wake of naïve thinking by the oppressed, lack of faith in their abilities to transform their world and in the absence of true education/conscientization,

the dialogue without a sense of profound love, humility, hope and critical thinking would yield little or no impact in transforming the dominant hegemony. For instance, Freire (2002, p.92-93) argued that

“Without dialogue, there is no communication, and without communication, there can be no true educations... Thus, the dialogical character of education as the practice of freedom does not begin when the teacher-student meets with the students-teachers in a pedagogical situation, but rather when the former first ask herself or himself what she or he will dialogue with the latter about.”

He argued that the dialogic character of education as a practice of freedom revealed that humans exist in a world which they constantly want to recreate and transform, particularly through dialogue. He claimed that this conscious awareness implies that the oppressed would act in support of the transformative changes they proposed to overcome their limiting situations by infusing their worldview and their creative presence with the worldviews of the other stakeholders to facilitate transformative sustainable changes (p.98-99). He argued that it is not the limit-situations (in this case study, the limit-situations could be viewed as -human rights violations through environmental pollution and ineffective implementation of regulatory frameworks with its negative impact on [inter]intragenerational equity and development) that create a climate or sense of hopelessness rather it is the historical and socially constructed realities of the oppressed on the limiting situations. The historical and socially constructed realities could appear as insurmountable barriers to their human rights and sustainable development thereby creating a sense of hopelessness (p.99, 103). However, as humans critically embodied themselves in dialogic actions, Freire argued that this climate of hopelessness would result in a climate of hope and confidence, which would enable the stakeholders to overcome their existing limiting situations.

On the other hand, Freire argued that when the limiting situations are not distinctively understood by the stakeholders, the corresponding response or dialogic actions cannot “authentically nor critically” resolve them (p.102). When the limiting situations are not critically and authentically resolved through effective dialogic actions and accountability, the stakeholders would be unable to move beyond the limiting situations to discover that beyond this problem “lies an untested feasibility” implicit for their sustainable transformation and development (p.102). Particularly, Freire (2002, p.104) argued that

“When people lack a critical understanding of their reality, apprehending it in fragments which they do not perceive as interacting constituent elements of the whole, they cannot truly know that reality. To truly know it, they would have to reverse their starting point: they would need to have a total vision of the context [*untested future feasibility*] in order to subsequently separate and isolate its constituent elements and by means of this analysis achieve a clearer perception of the whole [*of their reality and the untested future feasibility*].” [emphasis added]

He argued that those that are threatened by the liberating potential of the untested future feasibility of the possible realities would want the current submerging and limiting situations of the oppressed to persist in order to prevent the materialisation of the untested transformative feasibility. Could this be true in the Niger Delta? How did the oppressed stakeholders resolve the limiting situations? What are the emancipatory outcomes from educating the oppressed community stakeholders by the advocacy NGOs in the Delta? Could the limiting situations be resolved through the continuous conscientization of the community stakeholders by the advocacy NGOs to enable them to visualize or construct the positive untested future feasibility of their everyday realities through thematic investigation of their everyday realities? Reflecting on Freire’s theory of dialogic action (2002), he argued that transformative changes should not be expected from the oppressor rather it could emerge from external structures outside the systems to conscientize the oppressed to engage the oppressors to address the limiting situations. In this case study, could the advocacy NGOs be envisaged as the external structures, who possess the knowledge, resources and access to other sources of power to intervene on behalf of the marginalised group with the restricted power to enforce transformative changes? Could the advocacy NGOs, shareholders’ groups and recognised supranational human rights organisations be construed as the dialogic experts helping to open up the limiting situations to establish a formal and informal structure for dialogic accountability and engagement among the arena participants to address the conflicts emerging from unsustainable practices and human rights violations?

As evidenced in Contrafatto *et al.*, (2015) study of dialogic accounts co-produced by the Peruvian pupils and teachers through the conscientization project of an activist NGOs – GlobalEd. Contrafatto *et al.*, (2015, p.120) reflecting on the work of Freire argued that it is through this profound love for the world and for people or in their terms “sympathetic

relationships that external activists are able to connect, participate and comprehend the world of the community”. They argued that as mutual understandings develop between the activist NGOs, the Peruvian people and teachers through dialogue and observations, the external activists, in conjunction with the local activists, compiled an initial series of accounts (codifications) of key aspects of the community’s everyday realities (p.120). These compilations of the typologies of accounts included pictures, photographs, calendars, videos, stories, songs, exhibitions, and plays were to serve constitutive, oppressive and transformative roles. As a constitutive role, the pupils and the teachers were educated to understand their realities. As an oppressive role, the typologies of accounts enabled the pupils and the teachers to decide if the unsustainable aspect of their lives should be sustained or changed while the transformative role serve as a dialectic problematization of the unsustainable thinking and practices between the pupils, teachers and the external activist NGO to facilitate a more sustainable thinking and alternatives (Thomson and Bebbington, 2004, 2005; Bebbington *et al.*, 2007; Cooper *et al.*, 2005; Gray *et al.*, 2014b). However, as highlighted by Freire (2002) and Contrafatto *et al.*, (2015), there is the risk that the advocacy NGOs may impose their ideologies and values on the oppressed groups they are conscientizing, thereby dominating or taking over the dialogic processes with their ideologies.

Nevertheless, Bebbington *et al.*, (2007, p.364) argued that this dialogic education and engagement is “intended to bring about emancipatory change to the social order, using educative projects designed to facilitate conscientization and reflexive dialogue with different actors.” Furthermore, they posited that if the change is to occur, the oppressor and the marginalised voices need to be liberated through a similar conscientization process that is aimed at liberating the oppressed, and it should be geared towards enabling the oppressor to recognise the dehumanizing and destructive nature of their actions (p.364). The problematization of unsustainable oppressive practices, the educative projects to liberate the oppressed and the outcome of the dialogic engagements are envisaged as co-produced or co-evolving reflective process to produce knowledge, ideas, actions to confront, resist and resolve the unequal power relations, accountability and governance gaps within a controversial arena. Thus, the educative potential of dialogic actions is aimed at transforming the social and political controversies in order to constitute new discourses that could examine, challenge and resolve the limiting situations or controversies (Freire, 2002; Gallhofer *et al.*, 2015, 2006; Contrafatto *et al.*, 2015).

4.1.2.2. DIALOGIC ACCOUNTABILITY AND ENGAGEMENT

The accountability and engagement discourse from dialogic actions is concerned with the co-evolving responsibility or right to give and receive information that would result in emancipatory changes, which could include the rebalancing of the power differences and conflicts of interest among the stakeholders or social groups in alignment with dialogic and democratic ideologies and values (Dillard and Brown, 2012; Brown, 2009; Thomson and Bebbington, 2005). These dialogic engagement lens does not define the accountability boundaries when giving or receiving accounts rather it emerges as a result of counter and deliberative dialogues which are informed by arguments and other forms of evidence, which could explore and challenge disparate accountability possibilities (Brown, 2009; Dillard and Yuthas, 2013). Bebbington *et al.*, (2007, p.367) claimed “they draw upon dialogic processes, non-finalizable and enriched with different perspectives as a way of expanding meaning and understanding.” Dialogic actions/engagement is situated within the pluralistic premise that the prevailing powers, conflicts of interest or conflicting and competing perspectives would be resolved through stakeholders’ democratic and deliberative dialogues (Brown *et al.*, 2015; Gallhofer *et al.*, 2015, 2011; Brown, 2009; Vinnari and Dillard, 2016). Dillard and Yuthas (2013, p.114) claimed this dialogic accountability or what MacIntosh (2002) referred to as ‘heteroglossic accounting’ “views accounting more like an ongoing conversation among competing interests that hold different perspectives about the empirical phenomena themselves.” Dialogics recognise that stakeholders’ groups within an arena have diversified values and belief systems, diversified expectations and requires different accounting information to challenge corporate’ accounting information systems (AIS). This implies that the accounting information needs of these disparate stakeholders cannot be sufficiently addressed through calculative accountability but through heteroglossic or pluralistic or emancipatory and participatory accountability platforms that recognises inclusiveness in the advancement of human rights and sustainable development.

Furthermore, the dialogic discourse could be envisaged as a move beyond the stakeholders’ theory by incorporating ‘socio-economic-cultural systems’ to ask sustainable questions, problematize and challenge the unsustainable and inhumane practices within an arena that provide a more transparent response embedded within a continuous dialogue and emancipatory praxis (Contrafatto *et al.*, 2015; Dillard and

Roslender, 2011; Bebbington *et al.*, 2007; Spence, 2009). For instance, Brown (2009, pp.324-328) developed a conceptual framework¹⁰ to identify and enforce the nature of democratic and deliberative stakeholders' dialogue and engagement evolving from a monolithic dialogue into a critical dialogic (pluralistic) and accountability framework as follows:

- i. Recognise multiple ideological orientations: It recognised the need of differentiated perspectives for an effective dialogue by encouraging individuals and groups to engage in democratic interaction.
- ii. Avoid monetary reductionism: it recognised that dialogic engagements among stakeholders should not be reduced to a single bottom-line dehumanizing agenda rather dialogic accounting should provide data that would enable stakeholders to make meaningful decisions.
- iii. Be open about the subjective and contestable nature of calculations: it recognised the need for critical and transparent information between those with more power and those with less power. For instance, Dillard and Brown (2012) argued that it requires recognising differentiated perspective and the role of experts in enabling oppressed groups to construct their realities in order to facilitate a transformative dialogue.
- iv. Enable accessibility for non-experts: it requires that stakeholders should be able to attest to the credibility of information received from the other stakeholders and their voices heard in facilitating transformative dialogic changes.
- v. Ensure effective participatory processes: recognise the establishment of an effective democratic and deliberative platform to enable stakeholders to construct their own realities of events as well as make meaningful decisions.
- vi. Be attentive to power relations: the conceptual framework recognised the distinct attention to power and social relations differences. The recognition of power and social relations differences would ensure that marginalized groups

¹⁰ This framework is similar to the due diligence risk based approach for human rights by United Nations (2011) and Taylor, Zandvliet and Forouhar, (2009), and the polyvocal citizenship by Gray *et al.*, (1997).

are included in the dialogic processes, and their concerns and values are not reduced to monetary calculations.

- vii. Recognise the transformative potential of dialogic accounting: the conceptual framework recognised the reflective and reconstructive potential of dialogic accounting in bringing transformative changes within an arena.
- viii. Resist new forms of monologism: this conceptual framework recognised the need to resist the banking or calculative accountability and engagement approach by interpreting and challenging monologism to replace it with a critical dialogism where democratic structures are constructed, evaluated, reinforced and change through inclusive dialogic engagements (Dillard and Brown, 2012; Freire, 2002; Thomson and Bebbington, 2004, 2005).

On this backdrop, the accounting information that would result in emancipatory changes should be established on ethical and moral stance, reflective counter and participatory dialogue (Dillard, 2014; Dillard and Yuthas, 2013; Thomson and Bebbington, 2005). However, where the role of corporations and the States as accountable agents on the advancement of human rights are not defined, the drive for emancipatory accountability practices within an arena would normally emanate from the civil societies (United Nations, 2011; Gallhofer *et al.*, 2011; Sikka, 2011; Georgakopoulos and Thomson, 2008). The civil societies drive for accountability would not only change the ‘greenwashing’ practices of corporations but could also influence their environmental and human rights practices (Spence, 2009). For example, in 2008, World Wildlife Fund (WWF) rebuked Shell for misleading consumers over its environmental advertisement that two of its Canadian oil sand projects were sustainable projects for the future. This campaign was portrayed as misleading by the British Advertising Standards Authority (ASA), which claimed that Shell’s advert on the Canadian oil sand projects was a greenwashing attempt to mislead consumers on its unsustainable oil production practices and the advert was banned. ASA claimed after the campaign trails by WWF that Shell should not have used the word “sustainable” because it was a “vague and ambiguous term” without a substantial proof that Shell was effectively managing its carbon emissions from the Canadian oil sand projects in order to reduce its impact on climate change (Sweeney, 2008; Swaine, 2008). Thus, the civil societies engagement for inclusive and transformative accountability could reconstruct stakeholders’ knowledge and perception of

(un)sustainable social and environmental practices that would drive a genuine dialogue among the stakeholders to transform the unsustainable practices and thinking (Spence, 2009; Gray *et al.*, 2014b; Thomson and Bebbington, 2005).

Moreover, other scholars may view this pluralistic or critical dialogics as a naïve or narrow practice that tend to promote western democracy to resist capitalism and globalisation because it is linked to deliberative and participatory democracy geared towards restructuring the public and private sectors (Bebbington *et al.*, 2007; Spence, 2009; Gallhofer *et al.*, 2006; Li and McKernan, 2016). Bebbington *et al.* (2007 p.367) claimed “the central aim is to foster a more critically reflective political process as the basis for ongoing transformative dialogue between citizens.” Furthermore, critical dialogics could enable participants to critically evaluate the extent to which organisational or institutional change has evolved (Brown, 2009; Dillard and Yuthas, 2013; Thomson and Bebbington, 2004, 2005; Gray, 2006). The incorporation of diversified and marginalized voices or competing perspectives into conversations for sustainable practices within an arena would ensure that the views of indigenous people and other affected stakeholders are critically expressed via the dialogic accountability framework.

The existence of a dialogic accountability platform should result in a shift in the power to demand and disseminate information from the corporation to the stakeholders. Dialogic engagement implies that in constructing the ‘accounts’, the stakeholders or societies or marginalised groups are co-producers in the governance and accountability processes and relationships (Brown, 2009; O’Sullivan and O’Dwyer, 2009; Georgakopoulos and Thomson, 2008; Alawattage and Wickramasinghe, 2009). This emphasized Thomson and Bebbington (2005, p.525) argument that if the power to demand and disseminate account should reside with the corporation, there would be limited stakeholders’ dialogue and engagement. The qualities of stakeholders’ dialogue and engagement would influence the accounting information systems (in relation to what would be disclosed, how it would be disclosed and when it would be disclosed) that would exist between the accountant and the accountee (Dillard and Yuthas, 2013; Blackburn *et al.*, 2014). Therefore, notion of power and transparency are essential tools in developing accountability framework because it promotes the need for trust when multiple accountability systems are involved (Robert, 2009; Messner, 2009; Shearer, 2002). The power relationship between corporations and stakeholders influence how accountability is internalised and experienced. However, the

co-production of dialogic accounts by the accountant and the accountee could transform their everyday realities and reconstruct the power relations (Thomson and Bebbington, 2005; Contrafatto *et al.*, 2015; Cooper and Owen, 2007; Bovens, 2007; Parker, 2014).

4.1.2.3. *INTERIM CONCLUSION ON CONCEPTS AND ASSUMPTIONS*

Despite the importance of accountability, the implications of being seen and held accountable arguably are often ambiguous (Sinclair, 1999; Robert, 2009; Parker, 2014). Sinclair (1995, p.220) claimed that “to increase accountability, we need to understand how it is constructed by, extracted from, those who are held accountable.” According to Sinclair (1995, p.221) and Gray *et al.*, (2014b), accountability could be something a person feels, something a person has the obligatory requirement to fulfil, something a person exchange for authority or something that is imagined or an artefact. The act of accountability according to Gray *et al.*, (2014b) and Sinclair (1995) becomes important when the ethical and moral dimension of responsibility and power to give and receive an account of conducts are revealed and known to stakeholders. Accountability drives the ideological perspective from the impact of the business on the societies to the societies impact on the businesses (Brown and Fraser, 2006; Tregidga and Milne, 2006; Dillard, 2014). The societies impacts on businesses according to Chen (1975) is the primary stewardship responsibility of management, and that performance should be evaluated in terms of profit and it impacts on social objectives. The inter-relationship between the societies (public interest) and corporations or the responsiveness of the corporations to the societal interest by considering its natural, social and economic systems will necessitate dialogic/pluralistic accountability and policies implementation (Brown and Fraser, 2006; Spence, 2009; Lehman, 2002).

Dillard (2014, p.238) envisaged this on-going inter-relationship as the “ethics of accountability”, in which the accountant act within and as a responsible member of a community, receive the rules and regulation of the community to which the accountant belongs, request, process and communicate information; and in-turn the accountee has the responsibility to hold the accountant to give an account. Accountability cannot rely only on the discharge of information but should have the virtue to facilitate the implementation of communicative and purposeful actions (Cooper and Owen, 2007; Messner, 2009; Tregidga, 2017). This explicitly connotes that the conception of human right accountability cannot rely only on the discharge of information but should have the

mechanism for societies whose rights had been violated to seek dialogic and purposeful judicial and non-judicial remedies (United Nations, 2011; McPhail and Adams, 2016; McPhail and Ferguson, 2016).

However, there is a growing concern on the ability of the State to enforce the laws, when the human rights of indigenous people and other stakeholders had been violated due to the bilateral foreign investment agreements and unsustainable practices between the corporations and the State (*see chapter 3*). Consequently, the rhetorical question is who should be held accountable for the violation of human rights in the societies where there is a bilateral agreement between the regulators (State) and the corporations. These bilateral agreements tentatively pose a challenge to the role of the State and the corporations on the implementation of regulatory standards and the advancement of human rights, and the capacity of the societies to manage the adverse negative consequences of such agreements (Sikka, 2011; Lauwo *et al.*, 2016). This is because where there are conflicts of interests among stakeholders, re-aligning such relationships and the notions of accountability cannot be structurally redefined. Consequently, where there is a conflict of interest, the transition of power and responsibilities from the State to the corporations to embrace accountability should emerge from the relational, emancipatory and stakeholders' dialogue and engagement (McPhail and Ferguson, 2016). The exploration of the notion of human rights, sustainable development and accountability would be a fallacy without the relational accountability and stakeholders' dialogue to address human rights violations and to ensure effective implementation of the GPBHRs. What happens when relational accountability and stakeholders' dialogue is not possible in countries where corruption and violations of human rights are the norms of business activities? Assistance from other social actors could be necessary to build the capacities of marginalised groups to demand accountability and drive stakeholders' dialogues and engagements. Such dialogue could emerge from the civil societies' pressure for change and accountability on the State, corporations, and the societies (Spence, 2009; Apostol, 2015; Thomson *et al.*, 2015; Ruggie, 2007). For instance, Ruggie (2007, p.3) argued that "while governments representing the public interest must play key roles [*in ensuring human rights are not violated*], they need to be joined by other social actors and to utilise other social institutions [*to place a significant amount of pressure on all stakeholders in ensuring that the basic human rights are not abused*] to achieve this goal..." [*emphasis added*].

However, Gray and Gray (2011) claimed that relying on the NGOs to reduce the “accountability gap” created by the shareholders’ maximisation objective is “unreasonable” and “improper” because of their size and insufficient funds. Despite, these limitations, the author argued that you have to categorise the NGOs by evaluating their motivations and funding (e.g. developmental and advocacy NGOs), their ideologies and their relationship to the phenomenon, before they can be (not)relied on to bridge accountability and governance gaps (den Hond and de Bakker, 2007; Joutsenvirta, 2011). Nevertheless, can we trust the environmental and human rights advocacy NGOs through their reporting strategies, symbolic activism and their exclusive global reputations to project human rights abuses and unsustainable practices to challenge and disrupt corporate reputation, profitability, power and legitimacy? Or can we trust the developmental NGOs to problematize and project human rights abuses and unsustainable practices to challenge and disrupt corporate reputation, profitability, power and legitimacy whilst recognising their dependence on the corporations? For instance, Kneip (2013, p.190) argued that advocacy NGOs or social movement activists “take on the role of civil society’s critical voice... (to) raise concerns over the social injustice they perceive in the current interconnection of international political and economic decisions.” Consequently, the author argues that the social movement activists could be relied on to reduce the ‘accountability and governance gaps’ (not necessarily all of the identified accountability and governance problems) but to initiate systematic, partisan, contra-governing and dialogic counter accounts and engagement around accountability and human right discourse among stakeholders that could bridge or reduce the governance and accountability gaps (Apostol, 2015; Brown, 2009; Bebbington *et al.*, 2007; Gallhofer *et al.*, 2006; Thomson *et al.*, 2015; Dey *et al.*, 2011). Kneip (2013), den Hond and de Bakker (2007), Brennan and Merkl-Davies (2014) and Joutsenvirta (2011) revealed that it is easier for corporations to address unsustainable practices problematized by the social movement activists to protect their reputation and profitability. These social movement activists would not only problematize these unsustainable human rights and developmental practices but could reconstruct the perceptions of the local, regional, national and international audiences to seek judicial or non-judicial remedies for the affected individuals or groups (Gouldson and Bebbington, 2007; Frankental, 2015, 2011; Joutsenvirta, 2011; Kneip, 2013; Apostol, 2015; Sweney, 2008). Consequently, it is expedient to explore how external accounts/counter accounts prepared by these social movement activists bridge or try to reduce the accountability and governance gaps.

Furthermore, it is expedient to explore how such accounts are reflected in institutional or organisational processes and practices to address unsustainable practices that affect the ability of other stakeholders to live sustainably.

4.2. COUNTER ACCOUNTS AND HUMAN RIGHTS

4.2.1. COUNTER ACCOUNTS AND HUMAN RIGHTS: PROBLEMATIZING TOOL FOR THE MARGINALISED VOICES

In the academic literature, external accounts have been referred to using many different terms, including *social audits* (Medawar, 1976), *anti-reports* (Ridgers, 1979), *deindustrialisation or plant closure audits* (Harte and Owen, 1987), *silent accounts* (Gray, 1997), *shadow accounts* (Dey, 2007; Tregidga, 2017), *heteroglossic accounts* (MacIntosh and Baker, 2002), *reporting-performance portrayal gaps* (Adams, 2004), *social accounts* (Cooper *et al.*, 2005), *dialogic accounts* (Bebbington *et al.*, 2007), *counter accounts* (Gallhofer *et al.*, 2006; Vinnari and Laine, 2017), *anti-accounts* (Spence, 2009), *polylogic accounts* (Brown and Dillard, 2013), *surrogate accounting* (Belal *et al.*, 2015; Rubenstein, 2007) *new accounts* (Gray *et al.*, 2014b) and *stakeholder-related information* (Rodrigue, 2014). In the 1970s and 1980s, external accounts prepared by Social Audits Ltd and Counter Information Services arguably paved way for modern counter accounts (Dey and Gibbon, 2014; Gray, 2001; Medawar, 1976). These counter accounts in the 1970s and 1980s, as evidenced in the work of Social Audit Ltd were published to highlight the disclosure gaps between what the corporations disclosed, what they suppressed by not disclosing to reveal their impacts on the social and environmental ability of the others to live sustainably (Medawar, 1976; Dey *et al.*, 2011; Adams, 2004; Spence, 2009; Dey and Gibbon, 2014).

It is pertinent to clarify that although they have been generally classified under external accounting terminology but Dey and Gibbon (2014), Boyce (2014), Collison *et al.*, (2010), Spence (2009), Thomson *et al.*, (2015) and Gray *et al.*, (2014a) have argued that they are often not the same in scope, depth, in the entity targeted (which could be the corporations, public sector organisations, regulators, a government proposal, a nation and so on) and the type of evidence used for their engagement. For instance, silent accounts are generated from the corporate accounts to create an alternative and meaningful nugget or piece of the social account by recreating the readily available information from the corporate accounts as a means of generating more social disclosure from the corporations.

Silent accounts are aimed at giving visibilities to public and formal information that were not substantially disclosed by the corporations but could affect other stakeholders' social, environmental and economic wellbeing (Dey and Gibbon, 2014; Boyce, 2014; Collison *et al.*, 2010; Gray *et al.*, 2014b). Another example is shadow accounts, which are unofficial and oppositional accounts prepared by independent organisations from wider sources of information other than the corporate accounts. Shadow accounts are prepared using the same official reporting categories and subject headings as stated in the targeted organisation's corporate social responsibility reporting format (*see* Adams, 2004; Boyce, 2014; Dey and Gibbon, 2014; Collison *et al.*, 2010; Rodrigue, 2014; Tregidga, 2017). However, Gallhofer *et al.*, (2006) notion of counter accounting, a form of external accounting is interchangeably used with Thomson *et al.*, (2015)'s notion of external accounting in this study to understand how the social movement activists problematize, challenge and confront dominant and unequal power relations. The terminology counter accounting is used to explore how the social movement activists delegitimised corporate and governance unsustainable practices to radically facilitate an emancipatory dialogue, transformative organisational and institutional changes for the benefit of the oppressed groups (Bebbington *et al.*, 2007; Boyce, 2014; Cooper *et al.*, 2005; Dey and Gibbon, 2014; Dey *et al.*, 2011; Spence, 2009; Gray *et al.*, 2014a; Everett, 2004).

Thomson *et al.*, (2015, p.810) defined external accounts as accounts “produced by, or on behalf of, individuals who are beyond, or outside the control of the entity that is the subject of the account.” Counter account creates alternative representations of organisations' conduct from the perspective of the oppressed or marginalised group by constructing and communicating new visibilities and knowledge of the existing limiting situations to oppose and to change the existing limiting situations regarded as socially and environmentally harmful or undesirable (den Hond and de Bakker, 2007; Alawattage and Wickramasinghe, 2009; Cooper *et al.*, 2005; Spence, 2009; Shenkin and Coulson, 2007). Thomson *et al.*, (2015) argued that by problematizing entities' harmful conducts from the perspective of oppressed groups on their ecological and social impact, counter accounts can “make thinkable and governable those issues currently regarded as unthinkable and ungovernable by those in power” (p.810). Furthermore, counter accounts are posited to be embedded within the struggles for equal power relations, resource control (partial or complete) and the ability to effectively govern. Thus, they constitute or form part of a complex evolving assemblages of activists' external accounting practices to problematize

and link the unsustainable and unacceptable practices among different actors and in different arenas to facilitate transformative changes on behalf of the oppressed group (Dey *et al.*, 2011; Georgakopoulos and Thomson, 2008; Dey and Gibbon, 2014; Everett, 2004; Spence, 2009).

Furthermore, Gallhofer *et al.*, (2006, pp.681-682) argued that counter accounts are “information and reporting systems employed by groups such as campaigners and activists with a view to promoting their causes or countering or challenging the prevailing official and hegemonic position.” They argued that counter accounting is an emancipatory practice that embraces and value democratic principles and practices to challenge and overcome the problematic corporate and governance practices. They postulated that counter accounts have been ongoing as a matter of principle and practice. For instance, studies revealed that counter accounting was used in 1661 by John Evelyn to problematize the causes and consequences of air pollution in London to bring about an emancipatory change (Solomon and Thomson, 2012; Environmental Protection UK, 2011; Jenner, 1995; Evelyn, 1661). Environmental Protection, UK (2011) claimed London had been suffering from the intensive and destructive smog of smoke as early as 1273 but John Evelyn was the first to problematize and communicate the cause, effects and possible solutions to the problem of air pollution to the parliament. This revealed that counter account in the 17th century was used to advocate greater accountability and environmental responsiveness from the policymakers and from the organisation that made use of sea-coal (Solomon and Thomson, 2012).

In 1853, another record of counter account was prepared by Frederick Braithwaite, a civil engineer to problematize and communicate the state of industrial emissions and pollution of the River Wandle in England (Solomon and Thomson, 2009). Solomon and Thomson (2009) claimed Frederick’s counter account evaluated the quality of the water, river flow rate, water use, pollutants, and sources of pollution from its origin at Carshalton and Croydon to its intersection with the River Thames at Wandsworth. Braithwaite’s counter accounts problematized and conceptualised the damages caused by profit-driven organisations on the welfare of other stakeholders. This revealed how counter accounts based on systematic, factual, reliable, and verifiable evidence was used to construct legitimate demands for accountability and intervention from a professional body that may not have the direct powers to influence individual and corporate activities.

In the 90s and 21st, advocacy NGOs and campaigning individuals published counter accounts to challenge the absence of formal governance and accountability systems designed to respect and protect human rights and sustainable development by triggering interventions from those with the power to resolve the abuse of human rights arising from globalisation (Gallhofer *et al.*, 2006; Christian Aid, 2004; Amnesty International 2009). They are often used to fill the perceived gaps in accountable information, evidence or knowledge needed to democratically govern the corporations and the society (Brown, 2009; Apostol, 2015; Tregidga, 2017). The underlining purpose of counter accounts prepared by these organisations were to problematize and communicate the failure of corporations and governments to act appropriately and discharge accurate account to the societies (Gray *et al.*, 2014; Cooper *et al.*, 2005; Tregidga *et al.*, 2015; Kneip, 2013; Cho *et al.*, 2015). Counter accounts not only reveal what corporations suppressed by not disclosing but often they provide insights into the social and environmental perspectives of the other stakeholders without direct agency relationships with the corporations (Adams, 2004; Vinnari and Laine, 2017; Thomson *et al.*, 2015).

Counter accounts are often used to reveal to the views of the marginalised voices in order to problematize, communicate and challenge corporate and governance unethical actions (Apostol, 2015; Thomson *et al.*, 2015; Tregidga, 2017). Counter accounts were mostly embedded within a struggle for power, absolute or partial control of resources and governance to challenge corporations and government to legitimately act differently regardless of their resources or profit-making intentions (Gray, 2001; Boiral, 2013; Arnold and Hammond, 1994). Often, they bridged the governance and *multiple accountabilities disorder gaps* in relation to human rights violations and unsustainable practices within a controversial arena (O'Sullivan and O'Dwyer, 2009; Koppell, 2005). Counter accounts could help close governance gaps by creating nuance accountability framework to evaluate and monitor the effectiveness and efficiency of the governance and AIS (Blackburn *et al.*, 2014; Dillard and Yuthas, 2013). Counter accounts contribute to an evolving assemblage of accounts that can holistically problematise, and present alternatives with the potential for those involved in a conflict to collectively move towards a resolution (Thomson *et al.*, 2015; Gallhofer *et al.*, 2006). It could be used as a bridge between different arenas facilitating conflict escalation and resolution, informed by the advocacy NGOs' political and campaigning strategies to speak truth to power, to create new visibilities and to initiate practices of freedom to address inequalities of power and

social status in any conflict arenas (Bebbington *et al.*, 2007; Brown, 2009; Spence, 2009; Tregidga, 2017; Vinnari and Laine, 2017).

Dey and Gibbon (2014) claimed external accounts are produced to highlight the social and environmental impacts of an organisation on others by external individuals and organisations such as campaigning NGOs and the media. Counter accounts are prepared on the premise that there is a problem either in relation to accountability or unsustainable practices that should be addressed by the stakeholders or corporations or governments. External accounts are produced by a large spectrum of organisations such as the accounting entity itself, political institutions, civil society, the media and sections of the general public within conflict arenas to expose the social and environmental impacts of an organisation or governance on the other stakeholders (Arnold and Hammond, 1994; Apostol, 2015). In conflict arenas, advocacy NGOs often incorporate their experience and expertise from past conflicts to help legitimize and frame the problems faced by the local communities or the general public in other conflict arenas to increase the possibilities of mitigating current problems or prevent future negative consequences, thereby serving as a mediating instruments to challenge and address unsustainable practices and to speak truth to power (Joutsenvirta, 2011; Kneip, 2013; Gray *et al.*, 2014b; Miller and O’Leary, 2007). Counter accounts have the potential to translate the problems, consequences, and practical solutions of one arena engagement into everyday actions, values and cultures of other arena participants to enable wider dialogue, knowledge exchange, co-operative engagement and emancipatory changes (Bebbington *et al.*, 2007; Dillard and Roslender, 2011; Gallhofer *et al.*, 2006).

Dey *et al.*, (2011, p.64) argued that “shadow accounting can be viewed as a technology that measures, creates, make visible, represents, and communicates evidence in contested arenas characterised by multiple (often contradictory) reports, prepared alignment with different institutional and ideological rules.” This form of accounting creates, measures, problematizes and communicates the negative impact of a phenomenon on a section of the oppressed group or section to act as a catalyst for change. It has the potential to invoke and enforce dialogic and emancipatory changes that would transform the underlining philosophies and structures of the State and corporations, despite its partiality (Shenkin and Coulson, 2007; Everett, 2004; Paisey and Paisey, 2006). Other accounting researchers have argued that counter accounting is explicitly partial or biased and

selective because it is a folk-political thinking rhetoric designed to oppose capitalism (Gray and Gray, 2011; Li and McKernan, 2016; Spence, 2009; Medawar, 1976). For instance, Spence (2009, p.219) argued that

“The information provided by these anti-accounts is partial and selective. This partiality, it has in common with corporate social accounting. However, ...there are a number of key differences between the information presented by anti-accounts and...by corporate self-reporting and that arguably give the former the moral high ground. Firstly, these anti-accounts do not pretend to be objective or neutral. They are transparent about their partisan nature, making it clear from the outset what the political agenda is that underlies that accounts. In contrast, corporate social accounting projects a myth of objectivity and completeness. [...] Secondly,...anti-accounts...attempt to open up dialogue by exposing contradictions and conflicts. In contrast, corporate social accounting attempts to either deny conflicts outright or mystify them by bringing them together within the higher unification of the business case...where social and environmental concerns can be managed away. In sum, the anti-accounts offered by civil society organisations...democratically consider the role of corporate power.”

Regardless of Counter accounts partiality in opposing globalization or capitalism, emancipation from oppressive unsustainable practices and human rights violations should not be expected to emerge from the corporations and the stakeholders with direct agency relations with the governance mechanisms (Spence, 2009; Freire, 2002; Gallhofer *et al.*, 2006; Dey *et al.*, 2011). Emancipatory transformation from oppressive unsustainable practices could emerge from the transformative engagement of experts or civil society with the capacity to challenge oppressive vested interests by problematising unsustainable practices and speaking truth to power along with enlightening and empowering the oppressed to demand dialogic change (Contrafatto *et al.*, 2015; Brown, 2009; Bebbington *et al.*, 2007; Gray *et al.*, 2014b). For instance, Spence (2009, p.215) citing Fineman (1996) and Fineman and Clarke (1996) argued that

“...managerial decisions are wired to consider only what makes good business sense and that it is only when managers are shocked or forced to feel fear, shame or embarrassment from antagonistic stakeholders (such as campaign groups or regulatory agencies) that a meaningful level of organisational greening might

occur. Even where regulation does succeed in being implemented and enforcement measures are in place, businesses often find it more in their interest to spend time searching for legal loopholes to avoid compliance than in actually meeting regulatory requirements... Rather...regulatory demands...are translated into technical management issues... Businesses respond to coercive pressures, not to environmental or social issues for what they are in themselves.”

Thus, counter accounts have the potential to give voice to the marginalised individuals and communities by problematizing unsustainable social, economic, environmental and human rights violations within an arena by relocating and reframing the conflicts within an arena to another arena to allow participants within that arena to challenge and change the power dynamics in the conflict arena, thereby overcoming any obstacles to the achievement of their alternative solutions (*which is evident in this case study*) (O’Sullivan and O’Dwyer, 2009; Georgakopoulous and Thomson, 2008). Counter accounts could be used to escalate conflicts from an arena (particularly when a resolution could not be reached) to another arena where the distribution of power and disciplinary sanctions are effective to hold perpetrators of human rights and the environment accountable in an arena where they are considered unacceptable (Gallhofer *et al.*, 2006; Cooper *et al.*, 2005; Bebbington and Thomson, 2007; Tregidga, 2017).

These accounts often capture [information unearthed by civil society (*shadow accounting*) or information disclosed by the corporations but which suppresses the enormity of the impact of such information on the other stakeholders social and environmental rights (*silent account*)] and challenge the hegemony of the States and corporate powers; provide the platform for stakeholders’ dialogues, democratic and emancipatory changes (Apostol, 2015; Dey and Gibbon, 2014; Collison *et al.*, 2010; Bebbington *et al.*, 2007). These dialogues could result in emancipatory changes leading to justice, freedom, growth, equality, redistribution, and deployment of resources towards a just cause, healthy compensatory packages, living standard and welfare that promote good life (Gallhofer *et al.*, 2011, 2006; Sikka, 2006; Arnold and Hammond, 1994).

Dialogic processes could occur when corporations and the States come under an intense scrutiny of their corporate practices with adverse social, ethical and environmental impacts on people’s livelihood and consumption patterns (Thomson *et al.*, 2015; Burchell and Cook, 2013a, b). For instance, Thomson *et al.*, (2015) developed a dynamic arena

framework to theoretically explore the use of external accounts by Action on Smoking and Health (ASH) UK between 1999 through 2010 against British American Tobacco (BAT). Thomson *et al.*, (2015) argued that ASH adopted an assemblage of activists' strategies involving different actors to communicate, de-legitimise and to confront the tobacco industry by demanding stricter regulations on tobacco production, consumption and governance. They argued that ASHs' external accounts form part of complex assemblages of symbolic activism to engage multiple stakeholders, facilitate cooperation and support of ASH's vision of a transformed tobacco industry, governance, practices and technology (p.811). In their analysis, they observed that ASH adopted a large spectrum of awareness raising strategies such as publicity stunts, protest, customer and shareholders' pressure, lobbying, advertising, forming coalitions with other activist groups, coalitions with medical and other professional institutions, conducting scientific research to educate local, national and international audiences to problematize the unacceptability of tobacco production, consumption and governance. ASH activism were geared to problematize, perpetuate and escalate the conflict on tobacco to provide possible solutions to the harmful effects of tobacco smoking on individuals' health and corporate practices (Thomson *et al.*, 2015).

Thomson *et al.*, (2015, p.813) identified four broad categories of external accounts deployed by ASH as part of an assemblage of symbolic activism (systematic, partisan, contra-governing and dialogic counter accounts) to problematize and communicate unsustainable practices to different audiences and arenas depending on who is deemed to be responsible, what is targeted to be de-legitimised and who is deemed to be able to resolve the problem (*see also* Apostol, 2015; O'Sullivan and O'Dwyer, 2009; Cooper *et al.*, 2005; Tregidga, 2017; Vinnari and Laine, 2017). Thomson *et al.*, (2015) argued that systematic external accounts are intended to challenge specific unacceptable practices of an organisation's practices within a functioning governance and accountability system. According to them, systematic counter accounts are systematically published to trigger disciplinary actions by the governance regimes to resolve the problem by sanctioning the corporation for its unsustainable and unacceptable practices. They argued that systematic counter accounts are published to assist in the effective operation of the existing governance systems and could consist of accounts on plant emissions provided to the environmental regulators or evidence of safety risks of a product sent to the regulatory authorities (p.813).

On the other hand, Thomson *et al.*, (2015) argued that the partisan external accounts are intended to communicate, confront, de-institutionalise and de-legitimise specific organisational conducts or governance regime(s) problematic to the effective implementation of regulatory frameworks to those with significant power to reform the problematic governance systems not fit for purpose. They argued that partisan accounts often emphasize the moral and ethical viewpoint to shift the focus of engagement from the governance regime or organisation to those with the power to change the rules and modes of engagement or enforcement because they are often geared towards escalating the conflicts from one location to another to cause reputational damage and/or material reforms in regulatory practices deemed unacceptable (p.814). They argued that partisan accounts could encourage shareholders to disinvest in corporations, consumers to boycott products and services, regulators to expand their power to control the corporations because the emphasis was laid on broader actions directed at getting the governance right (p.814-817).

Thomson *et al.*, (2015) also identified contra-governing external accounts, which are counter accounts intended to radically confront, challenge, escalate the conflict and transform the underlying ideologies of the existing governance regime to facilitate structural changes in the redistribution of power and resources necessary for an effective governance regime. They argued that the focus of these accounts are on transforming the power dynamics of the regulatory regime to make them effective in regulating corporations by adopting specific scientific discourses for their legitimacy (p.814-817). They argued that the systematic, partisan and contra-governing external accounts could be considered as useful tactics of counter-actions deployed by activists to problematize unsustainable corporate and governance practices (den Hond and de Bakker, 2007; Kneip, 2013; Joutsenvirta, 2011; Spence, 2009; Gallhofer and Haslam, 2003).

Finally, Thomson *et al.*, (2015) argued that dialogic external accounts are accounts included in dialogic accountability and engagement processes to co-problematize existing ways of governing and limiting situations to provide genuine democratic and dialogic solutions to facilitate emancipatory changes and new forms of governing that capture the voices of the marginalised groups (Contrafatto *et al.*, 2015; Burchell and Cook, 2013a, b). They argued that dialogic accounts are accounts that are inclusive and represent multiple perspectives or diversities of interests within a prevailing governance regime to

dialogically resolve a problematic existing unsustainable and unacceptable corporate or governance practices (p.814). They postulated that dialogic counter accounts emphasize the “need for multiple accounts – including organisational-centred accounts as well as a variety of external accounts-that can authentically reconstruct this diversity of interests” (p.814). However, in their typologies, dialogic counter accounts was theoretically considered without any substantial empirical evidence to support their argument. Nevertheless, dialogic counter account could only be feasible through the intervention of an external or local activist group with knowledge, resources and access to other sources of power to intervene on behalf of the oppressed or marginalised stakeholders by facilitating an inclusive and transformative engagement that capture the voices of the oppressed stakeholders (Brown, 2009; Freire, 2002; Contrafatto *et al.*, 2015).

ASH counter accounts were a pragmatic starting point for the dialogic processes within the controversial arenas to establish a new form of praxis towards tobacco consumption and governance. Thomson *et al.*, (2015) claimed that this form of engagement or campaigns contributed to changes in obvious legislations on tobacco such as bans on smoking in public places in the UK and other countries and the introduction of standardized packages for tobacco products. ASH’s engagement placed tobacco consumption and production within a space that is under consistent surveillance and political discourse across national and international regulatory boards (Thomson *et al.*, 2015; Moerman and van der Laan, 2005).

ASH’s activism corroborates Rodrigue, 2014; O’Sullivan and O’Dwyer, 2009; Spence, 2009; Dey *et al.*, 2011 and Bebbington *et al.*, 2007 claims that constructing counter accounts on contextual issues often introduce and drive an informed dialogic thinking and engagement practices that are more genuinely based on sustainable social and environmental change. They are constructed to expose any contradicting artefacts based on evidence-based analysis geared towards disseminating alternative solutions that are capable of re-aligning objectives, norms and values around different stakeholders’ interests and to transform the societies (Joutsenvirta, 2011, Kneip, 2013; Tregidga, 2017; Cooper *et al.*, 2005). Counter account is an attempt to open up a dialogic space where corporations can ‘refute’ or produce ‘counter-counter accounts’ or ‘co-operate’ with the civil society groups (Thomson *et al.*, 2015; Gallhofer *et al.*, 2006; Laine and Vinnari, 2017; Tregidga, 2017).

Thus, counter accounts could be used to challenge the political neoliberalism ideology that claims to value democracy, the society, drive freedom and equality (Moerman and van der Laan, 2005; Adams, 2004; Sikka, 2011; Rodrigue, 2014). Neoliberalism drives globalisation but subsequently was argued to have failed to uphold its vision for a justice-driven society, thereby leading to exploitation and inequalities rather than transform corporate behaviours in alignment with societal and ethical responsibilities (Everett, 2004; Gouldson and Bebbington, 2007; Sikka, 2006). This support Sikka (2011, p.811) assertion that “the triumph of neoliberalism and the associated increase in corporate influence on the daily lives of the people and their right to food, water, shelter, security, paid employment, safety at work, clean and non-discriminatory environment has deepened calls for greater corporate accountability.” He claimed that rather than align corporate conduct with the basic human rights as stated in the UDHR and ensuring democratic control of corporations, corporate’s response has been to expand the scope of their financial reports to embrace CSR reports, which are a poor medium of human right accountability. The corporate reports are often published for legitimacy purposes to enable corporations to enhance its corporate reputation and shareholder value (O’Dwyer, 2005, 2003; Deegan, 2002; Spence, 2009). Legitimacy theory posits that corporations disclose information to be seen as acting in a socially responsible fashion from the perspective of the society (O’Donovan, 2002; Cormier and Gordon, 2001; Deegan 2002; Deegan *et al.*, 2002; Deegan and Islam, 2014; Cho and Patten, 2007; Archel *et al.*, 2009). However, Belal *et al.*, (2015) and Spence, (2009) argued that regardless of whether the corporation produces the finest and coherent set of social accounts, it accounts fail to reflect an organisations’ economic transactions that impact negatively on the society, it would render such an account less useful. On the other hand, Accounting in the 21st century could be considered to serve all stakeholders including stakeholders without a direct agency relationship with the corporation (Messner, 2009; Shenkin and Coulson, 2007; Robert, 2009; Parker, 2014). This tentatively drives accounting from just shareholders’ wealth maximisation position to a strong support for an inclusive stakeholders accounting (Brown, 2009; Gray *et al*, 2009; Gouldson and Bebbington, 2007; Blackburn *et al.*, 2014; Spence, 2009).

4.2.2. COUNTER ACCOUNTING AND HUMAN RIGHTS: A DIALOGIC ACCOUNTABILITY APPROACH

Brown (2009) asserted that accounting has the potential to reconstruct *social worlds*. It is a mechanism through which individuals and groups' perception are shaped and accounting could be a medium through which the non-shareholders could demand accounts of conducts from the corporations or the powerful stakeholders. Brown (2009) argued that accounting impacts significantly on the everyday life of stakeholders, through its influence on economic, social exchange and the mediation of conflicts. This implies that dialogic accounting could be used to recognise and include the diversity of interests of the various stakeholders, especially in a conflict arena where human rights had been violated (Thomson *et al.*, 2015; Ball, 2007). This supports Gray (2013) assertion that an environmental account should be designed to discharge accountability, which reflects environmental matters implicated by the corporations' activities and concurrently embraces societal and human rights.

Corporations have focused on disseminating information regarding corporate practices and processes that might impinge on the communities and the societies. This information is usually disseminated through stand-alone CSR reports, sustainability reports and other social and environmental reporting (SER) mediums (Moneva *et al.*, 2006; Archel *et al.*, 2009; Cormier and Gordon, 2001). Despite, these commendable practices, research such as Burchell and Cook, 2013b; Baker, 2010; Gray, 2006; O'Dwyer, 2005, 2003; O'Donovan, 2002; Owen *et al.*, 2000 revealed that these hegemonic practices represent a comparatively weak form of engagement, based largely on the notion of managerial capture. This weak form of engagement occurs because of the legal requirements by the companies act to account or engage with the powerful stakeholders rather than through an inclusive stakeholder platform with stakeholders who may not have any form of structural social contractual obligations with the corporation. The social contractual obligations to these stakeholders group might not be legally recognised, let alone addressed in the corporate governance and policymaking system of the corporations (Unerman and Bennett, 2004; Cooper and Owen, 2007).

To emphasize the need for stakeholders' dialogic "counter" accounting, (O'Dwyer, 2003) critically analysed 29 in-depth interviews conducted with senior executives employed by Irish companies to understand the motives for the CSR reports prepared by corporations

to act in a socially responsible manner. His analysis, which was a response to Owen *et al.*, (2000) concept of “*managerial capture*” emphasized that accountability and transparency to stakeholders were of little or no importance when compared to shareholders’ wealth maximisation objective. “*Managerial Capture*” refers to a concept where management takes control of the entire process of stakeholders’ engagement by collecting and disseminating information that would advance their corporate reputation rather than being transparent and accountable to the wider stakeholders. Prior research has argued that corporations have hijacked the social and environmental issues that affect stakeholders and translate them into economic issues that positively impact on shareholders’ value thereby resisting the stakeholders’ desired change (Power, 1991 as cited by O’Dwyer, 2003; Spence, 2009). O’Dwyer (2003) examined the nature of CSR and its implication on social accountants’ intention which is centred on values, human right and social justice to seek greater corporate accountability to societies. According to him, the social accountant’s conception of CSR has the capacity to liberate and empower the other stakeholders. Hence, “managerial capture” of the social and environmental accounting discourse has rendered its potential to liberate and empower redundant (O’Dwyer, 2003; Owen *et al.*, 2000). Baker (2010, p.848) argued that “the best way to promote accountability is to understand what prevents it.” In his argument, he laid emphasis on extensive stakeholders’ dialogue, engagement practices and the implementation of any stakeholder engagement outcome as a means of improving accountability that had been underpinned by the “managerial capture” concept. On the other hand, O’Dwyer (2003) could be criticized as focusing purely on managerial capture but evidence from the author’s fieldwork and empirical findings revealed that there are other forms of capture such as regulatory or governance capture (Grant, 2011; Chalmers *et al.*, 2012).

O’Donovan (2002) argued that the corporation is a social creation and its operational success depends on the ability of societies to recognise that it is socially (ir)responsible and (ir)responsive. This social contract between the corporations and the societies suggest that while the main objective of the corporation is to make a profit, it must be seen to be socially responsible by all stakeholders. Cormier and Gordon (2001, p.589) asserted that “where an organisation is successful in meeting such contracts, this leads to congruence between the organisation and the society.” A breach of this indirect responsibility tentatively leads to conflicts of interest within societies and among the stakeholders

because such social contract is seen as the bedrock for the inclusion of social preferences into corporate activities (Cormier and Gordon, 2001). The process of addressing this conflict would lead to the production of external/counter accounts to challenge unequal power relations, the need to give accurate accounts and be socially responsible (Thomson *et al.*, 2015; Dey, 2007; Gallhofer, *et al.*, 2006; Spence, 2009).

Furthermore, empirical research revealed that when corporation discloses social and environmental reports, they are produced to resist substantial and meaningful changes in their corporate practices (Spence, 2009; Tregidga and Milne, 2006; Adams, 2004; Livesey and Kearins, 2002). For instance, Adams (2004) explored the extent with which corporate reporting in Alpha reflected ethical, social and environmental issues to the other stakeholders' groups, who influenced and/or are influenced by the corporation and its activities. These other stakeholder groups included consumers, community, government, the media, employees, civil societies such as the trade union and reforming NGOs such as Amnesty International and Friends of the Earth. These other stakeholders' groups were structured to fight for a common interest, which was distinct from Alpha's interest. She claimed there was an ethical, social and environmental reporting-performance-portrayal-gap between Alpha's reporting and the externally available and perceived stakeholders' group information of such company. She highlighted issues such as the discharge of chemical pollutants into the sea to cause environmental damage and the environmental impact of its product – yeganam and zetok on human were not mentioned in the corporation's reports from 1993-1999 but were readily available in the media, which shaped the perception of the other stakeholder groups and subsequently their demand for accountability. She argued that the sustainability report produced by Alpha did not reflect environmental sustainability to the non-powerful stakeholder groups rather it reflected the sustainability of the business to its powerful stakeholder. She asserted that the sustainability reports by Alpha explicitly revealed that an environmental improvement would be based on the financial costs required for such an engagement and benefits of such engagement (p.744). Finally, Adams (2004) claimed that Alpha reports did not inclusively highlight its accountability to these non-powerful stakeholder groups.

Furthermore, corporations often announce their contribution toward conserving our planet by reducing their carbon footprints and unsustainable production practices. If indeed these assertions are true, previous studies have revealed that these announcements

were merely for self-promotion and image enhancement purposes and not for sustainability (Apostol, 2015; Cho *et al.*, 2010; Ogden and Clarke, 2005; Baker, 2010; Adams 2004; O'Donovan, 2002; Buhr, 1998; Gray *et al.*, 1995b). These announcements do not transcend into the corporate governance system of the corporations, thereby does not make the corporation socio-economically responsible. Moreover, Buhr (1998, p.165) claimed this assertion enabled the corporations to appear to its stakeholders as doing the “right things” as against doing the “wrong things.” Corporate practices of appearing to be socially responsible are often used in shaping stakeholders’ perception but previous research has revealed that it does not result in any significant organisational change towards sustainability and accountability because the demand for sustainable practices and inclusive accountability are perceived as problematic activities by the corporations (Cho *et al.*, 2010, 2015; Deegan and Islam, 2014; Ogden and Clarke, 2005). Social and environmental disclosures by corporations was argued as being selectively tailored to reveal the “good news” and to obfuscate the “bad news” in order to enhance their image and to shape the perception of stakeholders on their corporate sustainable performance (Cho *et al.*, 2010, 2015; Tregidga and Milne, 2006; Ogden and Clarke, 2005). For instance, Tregidga and Milne (2006) evaluated the social and environmental reports of Watercare Services Ltd, an award-winning environmental reporting corporation. Tregidga and Milne, (2006) observed a significant and deliberate drift in the disclosure language of Watercare from “sustainable management” to “sustainable development” to portray the corporations as engaging in dialogue with the other stakeholders in order to manage their identity and to shape their engagement with their stakeholders. Tregidga and Milne claimed that this form of engagement was implicated by their concern for profitability and social engagement, which was a significant effort towards promoting the business-as-usual strategy.

Thomson and Bebbington (2005, p.517) claimed that if accountability “...flows from a stakeholder engagement process then the reporting will be good, or at least better than it would have been if it hadn’t taken place.” The quality of the reporting that emerge from the stakeholders’ engagement would outweigh the monologic accounts because the voices of the oppressed groups would have been incorporated into the engagement mechanism to challenge the unequal power relations and to influence the dominant hegemony (Bebbington *et al.*, 2007; Collison *et al.*, 2010; Spence, 2009). Dialogic accountability recognizes that dialogue with the powerful stakeholders requires “oppositional forms of

talk” (counter accounts, counter-actions and counter-audit) to destabilize the dominant hegemony or expose contradictions within the arena, thereby proffering the potential to bring “hidden transcripts” (*truths*) to the surface (Bebbington *et al.*, 2007; Brown *et al.*, 2015; Tregidga, 2017).

4.3. EXTENDING DIALOGIC ACCOUNTABILITY AND ENGAGEMENT PERSPECTIVE WITH AN INSIGHT INTO THE DYNAMIC CONFLICT ARENA FRAMEWORK

This study adopts the conflict arena (Georgakopoulos and Thomson, 2008, 2012; Thomson *et al.*, 2015; Renn, 1992) to capture dialogic and counter accounting engagements of the participants of a case study that escalated into different conflict arenas. The conflict arena was described as a metaphor that represent the symbolic location of engagements associated with social, political and contested nature of a controversy that affect and is affected by the collective decisions of different arena participants’ ideologies, rationalities, values and intentions (Renn, 1992; Hilgartner and Bosk, 1988; Dey and Russell, 2014; Smith *et al.*, 2010; Thomson *et al.*, 2015; Tregidga, 2013, 2017). It is considered that different arena participants, such as political institutions, rule enforcers, corporations, local and international advocacy NGOs, developmental NGOs, shareholders’ activist groups, community stakeholders, the general public and the media, interact and use their social resources such as social influence, money, power, value, reputation, knowledge and evidence to pursue their objectives and to influence the collective outcomes and decisions within the arena (Georgakopoulos and Thomson, 2008, 2012; Tregidga, 2013). An arena study is considered appropriate for this study to understand and analyse or make sense of the struggle for transformative changes, complex issues and interactions surrounding the giving and receiving of accounts, which enabled the arena participants to adopt different engagement tactics to seek sustainable outcomes in accordance with their values and ideologies (Thomson *et al.*, 2015; Renn, 1992).

The arena concept was introduced into the accounting literature by Georgakopoulos and Thomson (2008) to explore the dynamic engagement and social reporting interplay among stakeholders of the Scottish salmon farming industry by using a single conflict arena model (Thomson *et al.*, 2015). Georgakopoulos and Thomson (2008) argued that stakeholders within the arena used multiple accounts to disseminate unsustainable practices of the salmon farming industry and the ineffectiveness of the regulatory system to protect the consumers and the ecosystems from degradation. This arena metaphor was

used to understand the contested dynamics of these multiple accounts among the arena participants where salmon was farmed (pp.1120-1121). Furthermore, this framework was used to explore the effectiveness of multiple accounts or evidence as a form of sustainability reform agenda. They asserted that the interactions and the utilisation of such multiple accounts became complex when there were multiple stakeholders' engagements; thereby resulting in *multiple accountabilities disorder* (MAD) (Koppell, 2005).

Stakeholders were assumed to adopt diverse and complex tools or social resources to enforce change and afterwards adopt the same instruments to evaluate their contribution to the emancipatory change processes within the arena. These social resources were argued to influence structural rule processes and the interactions within the arena (Georgakopoulos and Thomson, 2008). Within the salmon farming arena, three (3) forms of accounts were expected – compliance account (determined by the rules, sanctions avoided and rewards of the specific regulatory regime), legitimating (impression management) account and counter-account (problem and context specific) prepared by independent organisations on behalf of the others, opposing the activities of the powerful stakeholders to address power imbalance (Georgakopoulos and Thomson, 2008, p.1122-1123). They argued that the formal governance processes required an account indicating compliance by the powerful stakeholders (companies) to be disseminated to the other stakeholders to avert punitive and delegitimising sanctions that might be detrimental to their operations. Where the influence of the structural rule processes was not possible, the strategy adopted was to construct counter-accounts underpinned by diverse ideologies to problematize the detrimental effect of the corporation and regulators' operations on the other stakeholders.

Georgakopoulos and Thomson (2008) study revealed an assemblage of social reports that seek to control and address (un)sustainable production practices within the Salmon farming arena, which could be applied in other controversial arenas where operational inefficiencies, human rights violations, poverty, environmental degradation, climate change, ineffective governance mechanisms, adoption of double standards and starvation have been observed in order to contextualise, conceptualise and problematize the enormity of (un)sustainable production practices (Thomson, 2014a). However, Thomson *et al.*, (2015) argued that the adoption of a single conflict arena cannot resolve the problem of unsustainable practices within a controversial arena but arena participants seeking change

often “engage a variety of different conflict arenas simultaneously over periods of time, particularly when the cause of the problematic behaviour is related to the actions of powerful groups in society.” Thus, adopting the dynamic conflict arenas that transcend different arenas to problematize and resolve unsustainable practices as embedded in Thomson *et al.*, (2015), Georgakopoulos and Thomson (2008) and Renn (1992) enabled the author to

“represent the key actors involved, their patterns of interaction, communication and the processes that affect the collective outcome (if any). [because] It is assumed that the assemblage of engagement practices by actors will differ and be shaped by different tactical intentions, that are in turn contingent on the collective dynamics of the conflict resolution process” (Thomson *et al.*, 2015, p.812).

It is pertinent to emphasize as presented in *figure 1* below (p.73) that using the arena framework to analyse the nature of engagement does not necessarily reflect genuine dialogic engagements because it could imply an oppressive engagement to drive unequal power and accountability relations as evidenced in chapter 6, 7 and 8. The conflict arena framework was used in this study to differentiate the stakeholders and their interaction to drive a dialogic accountability and engagement process to facilitate effective governance regimes, sustainable corporate and environmental practices (Bebbington *et al.*, 2007; Brown, 2009; Thomson *et al.*, 2015).

The conflict arena enabled the author to explore empirical evidence from different arena participants as to their ideologies, values and beliefs, engagement and accountability practices, patterns of interaction and communication channels, and the assumed knowledge of the power dynamics associated with the conflict. In the conflict arenas, power dynamics are considered to be affected by a number of factors, such as social resources, external legitimacy, the invisibility of governance processes and levels of collusion/corruption (Renn, 1992; Georgakopoulos and Thomson, 2008; Tregidga, 2013, 2017).

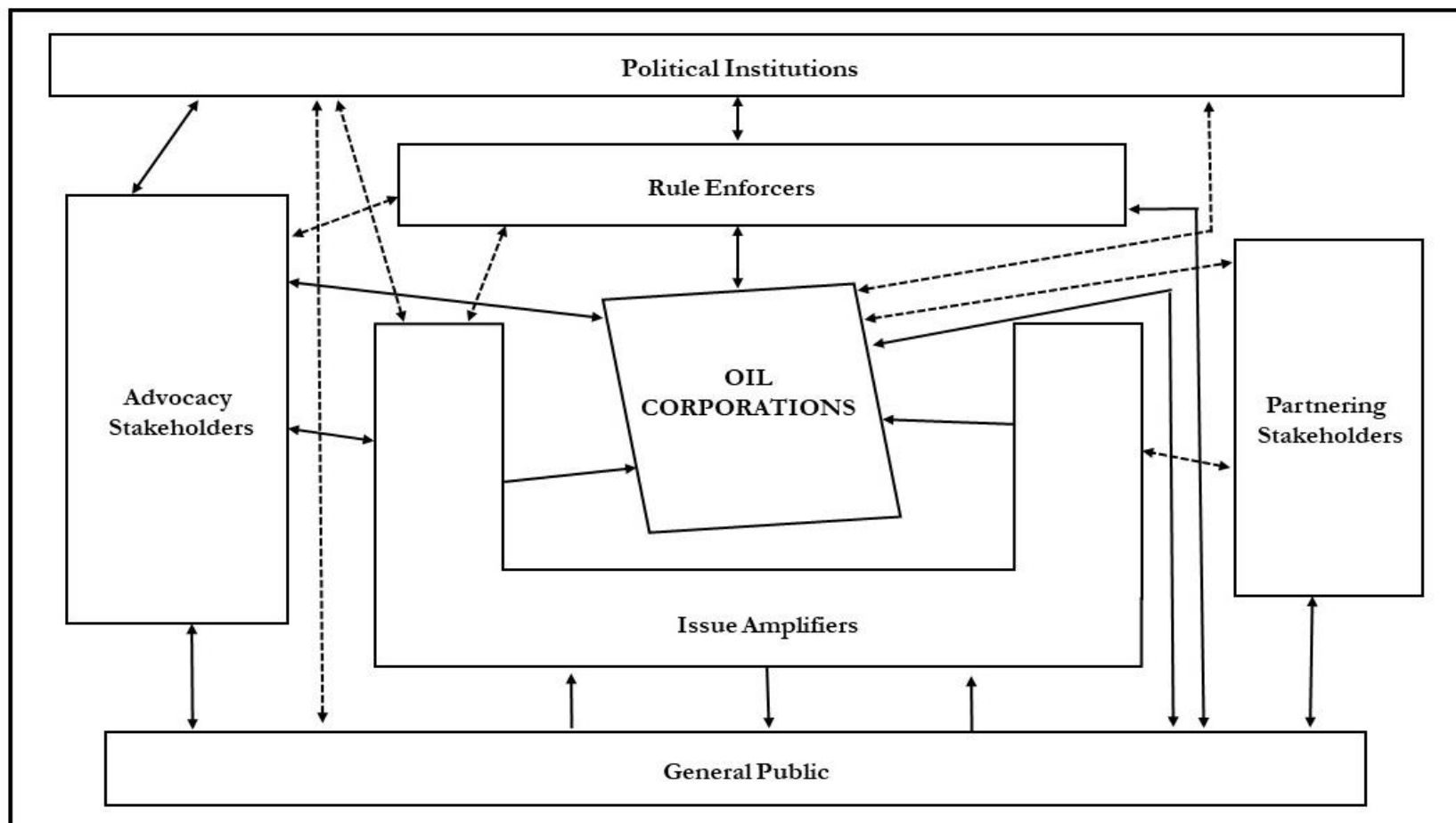


Figure 1: Accountability, Dialogic and Governance Grid: Skeletal representation of Stakeholders within the Delta arena

Source: Adapted from Georgakopoulos and Thomson, 2008; Renn, 1992; Thomson *et al.*, 2015

The arena approach enabled the author to take cognisance of the wide range of the dynamic counter accounts (systematic, partisan, contra-governing and dialogic), accountability and engagement interactions among the stakeholders. Furthermore, this approach enabled the author to critically explore the differences in ideologies, rationalities, and values of the arena participants in addressing the problematic issues on accountability, engagement, human rights and sustainable development in the Delta arena. In addition, adopting the arena approach enabled the author to make sense of the complex accountability and engagement interactions in the giving and receiving of the accounts of conduct to bridge the accountability and governance gaps and to drive the respect for human rights and sustainable development in the local arenas (Georgakopoulos and Thomson, 2008; Dey and Russell, 2014; Renn, 1992; Thomson *et al.*, 2015; Tregidga, 2013, 2017). As shown in *figure 1 above* (p.73), there are different actors, engaging in the Delta arena to address the conflicts enunciated in chapter 6, 7 and 8. This approach along with dialogic accountability and engagement theory help confirm or contradict the implication of counter accounting technologies within the Delta arena (*see chapter 8*).

However, previous studies that adopted the arena concept placed the corporations at the centre of the arena while the community stakeholders are placed at the periphery (*see figure 1 above*, p.73) (*see* Georgakopoulos and Thomson, 2008, 2012; Dey and Russell, 2014; Thomson *et al.*, 2015). In this study, specifically from the perspective of dialogic theory of actions, the community stakeholders are placed at the epicentre because they could be argued to bear the potential human rights, accountability and governance unsustainable practices or risk from the exploratory and extractive activities in the Delta arena (*see figure 2 below*, p.75). Besides bearing the potential human rights risk, they often seek to influence policies, practices or formal structures by engaging the international and local advocacy NGOs, supranational organisations and international courts (Renn, 1992; Georgakopoulos and Thomson, 2008).

Furthermore, where the corporations are placed at the centre of the arena, despite the negative impacts of their activities on the *other stakeholders*, it implies that a case for stakeholders' dialogic accountability and engagement (giving and receiving of accounts) could not be effectively established to influence outcomes. Instead, the business case lens which involves the engagement or disclosure of corporate information to the other

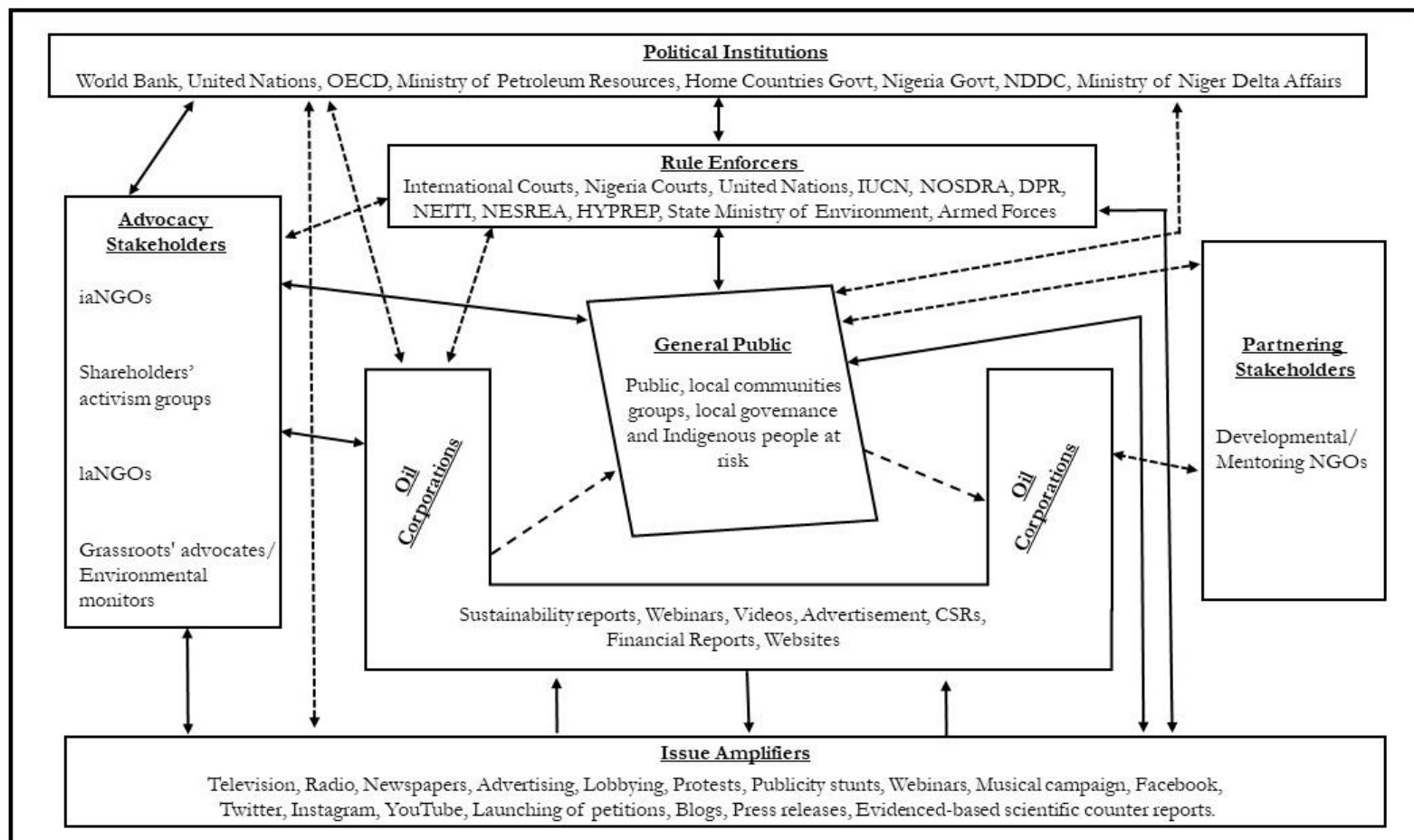


Figure 2: Inverted Arena Framework: Accountability, Dialogic and Governance Grid; Skeletal representation of Stakeholders/Actors involved in the Niger Delta conflict arena Source: Adapted from Georgakopoulos and Thomson, 2008; Renn, 1992; Thomson *et al.*, 2015

stakeholders (top-down) for their benefit or to legitimize their reputation or bottom-line could be made (Carroll and Shabana, 2010; Andrews, 2013; Idemudia, 2007; O'Dwyer, 2003, Dillard, 2014; Owen *et al.*, 2001). Furthermore, placing the corporations at the epicentre of the arena implies that heterogenous interactions/engagements for accountability, governance, human rights, power equality and sustainable development within an arena could be limited to enhancing the business case (Brennan and Merkl-Davies, 2014; Killian, 2010; Alawattage and Wickramasinghe, 2009). Additionally, it could imply that the dynamic complexities of the interactions and engagements among the differentiated stakeholders would be sufficiently restricted and articulated on a business case argument, which revolves on reinforcing corporate strategies for financial performance and reputation rather than mitigating harm on the *others*. This implies that researchers could be restricted from understanding what prevents effective accountability and governance in an unsustainable arena from different arena participants (Baker, 2010; Spence, 2009; Gray, 2006; Adams, 2004).

Centralizing the one causing the harm in the middle of the conflict arena and viewing the community stakeholders (the oppressed as evidenced in this case study) as not a stakeholder (*see chapter 6, 7, 8 and 9*) might not be tenable in this context because the fundamental rights of the oppressed could be viewed as not important if they are considered as a major stakeholders. However, where their environmental and human rights have been violated by the exploratory and extractive activities of the corporations and third parties; and the lack of an effective governance structure to ensure their human rights is protected, any engagements for accountability and effective governance, inclusive accountability and sustainable development mechanism should be geared towards the ability of the marginalised stakeholders to live sustainably (*see figure 2 above*, p.75). The other stakeholders or the community stakeholders (oppressed stakeholders) could form coalitions with campaigning NGOs to legitimise their clamour for an effective dialogic accountability and governance system (Bebbington *et al.*, 2007; Brown and Dillard, 2015; Dillard and Roslender, 2011). Understanding the dialogic engagement of the other stakeholders or the oppressed stakeholders within the arena could broaden and open up conversations on how to improve accountability and governance within controversial arenas.

The centralisation of the community stakeholders (oppressed) in the dynamic conflict arena could broaden and extend such conversations as empirically evidence in the Delta. This influenced the author's argument for an inverted arena model to recognise the *excluded* marginalised groups perceived to bear the negative consequences of the actions of the corporations and the government (*see figure 2 above*, p.75) and their role in influencing the formal accountability and governance mechanisms. This inverted arena model is useful in analysing the arena participants' counter accounts, ideologies, values, interest, rationalities/logics strategies and networks/coalitions of engagement to influence the outcomes of their arenas engagement on accountability, governance, sustainable development, the protection and the respect of human rights (Thomson *et al.*, 2015; Renn, 1992; Georgakopoulos and Thomson, 2008, 2012; Joutsenvirta, 2011). This inverted arena model could be applied in other controversial arena discourse or it could be embedded in other analytical frameworks such as the lifecycle and pathways to conflict resolution (discussed in the next section). It could be applied in other controversial arenas for instance where the community stakeholders' wellbeing is arguably envisaged as paramount to the debate for accountability, inclusive and dialogic engagement, and the effectiveness of governance of human rights and sustainable environment.

4.4. LINKING DIALOGIC ACCOUNTABILITY AND DYNAMIC INVERTED CONFLICT ARENA WITH THE LIFECYCLE AND PATHWAYS TO CONFLICT RESOLUTION FRAMEWORK

4.4.1. EXPLORING THE LIFECYCLE AND PATHWAYS TO CONFLICT(S) RESOLUTION THROUGH DYNAMIC INVERTED ARENA, AND DIALOGIC ACCOUNTABILITY APPROACH

The author argued that there is a potential benefit for a dialogic accountability framework to drive an emancipatory and transformative stakeholder's dialogue for governance and accountability reforms in the Delta arena. The absence of this formal framework was argued to drive counter accounting technologies as a practice of freedom (*see chapter 8*) in problematizing and publicizing the human rights, accountability and governance gaps, sustainable development and inclusive ownership conflicts, and in educating the indigenous people to be the drivers of the change they desire through participatory accountability and governance mechanisms.

On the other hand, the (inverted) arena framework (*see section 4.3*) provided a framework that explores the governance and accountability gaps from the different arena participants' perception and how they attempt or interact to influence the engagement

outcomes within an arena. The application of the arena framework in exploring the perception of the arena participants (*see chapter 7*) provided a useful framework for explaining and exploring the contested notions of accountability, governance, power relations, justice, fair and sustainable environment and engagement relations within the arena and the discourses to prevent and resolve these conflicting perspectives within the arena. Hence, it is essential to explore how the contested issues are understood by different stakeholders' group and how dialogic engagement reveal the underlining values, ideologies and assumptions to resolve the conflicting notions of social and environmental justice, accountability, inclusive engagement for human rights and sustainable development in order to support previous research by Dey and Gibbon, 2014; Brown *et al.*, 2015; Fitzgerald and Rodgers, 2000; Tregidga *et al.*, 2015b, 2012; O'Dwyer and Unerman, 2016.

However, the arena framework does not theoretically and chronologically express how the accountability and governance gaps ensuing from oil spills, gas flaring, human rights violations, inadequate wealth distribution, and marginalization of the less economically powerful stakeholders culminating in conflicts and violence could be resolved in the arena. Hence, it is essential to explore the dynamic and complex governance, accountability and engagement interactions and its limitations in the arena. It is also important to explore how counter accounting technologies by the advocacy NGOs build networks of accountability and engagement to problematize and resolve the conflicts due to the absence of regulatory compliance by the corporations and the inability of the regulatory agencies to enforce its regulations to resolve the conflicts at the local arenas of the Delta. Thus, the inverted arena is considered useful in exploring the perception of the arena participants on the oil spill, gas flaring, accountability and governance on the conflicts for human rights and sustainable development by understanding the dialogic accountability discourses that could help prevent and resolve the conflicts through the different arena participants in the Delta arena (Renn, 1992; Thomson *et al.*, 2015; Georgakopoulos and Thomson, 2008, 2012). For instance, Renn (1992, p.196) argued that

“...the theory [arena framework] may advance our knowledge...about present arenas and the actors within each arena. This knowledge can also help to restructure arenas or to assist the actors in the arena to overcome stalemates and

to reach a viable compromise...[because]... it is based on a pluralistic and democratic policy style...”

A dialogic framework is required to resolve and prevent the conflicts as revealed through the arena framework (*see chapter 7*) in understanding the chronologies of the accountability and governance gaps from the perception of the different arena participants besides broadening and opening up discourses on human rights and sustainable development, and giving ‘voices’ and ‘identities’ to the marginalized stakeholders group in *chapter 7 and 8* (Burchell and Cook, 2013a, b; Gouldson and Bebbington, 2007; Gray *et al.*, 2014b; Kneip, 2013). Beyond the arena framework and the dynamic of counter accounting technologies in problematizing and publishing the conflicts emerging from unequal power relations, accountability and governance gaps, the conflicts could be prevented or resolved when the powerful stakeholders, the advocacy NGOs and the oppressed stakeholders envisaged that their desire for emancipatory and transformative changes could be better served or pursued through a dialogic policy framework (dialogic accountability) to resolve the conflicts and to address the unequal power relations (Freire, 2002; Thomson and Bebbington, 2004, 2005; Dillard and Roslender, 2011; Belal *et al.*, 2015; Spence, 2009; Blackburn *et al.*, 2014; Brown, 2009).

By recognising the dynamic of the counter accountings and dialogic engagement of the advocacy NGOs’ voices and the identities of the oppressed stakeholders in articulating their desired inclusive form of accounting (new accounting) for the advancement of human rights and sustainable development within this arena, *it is pertinent to propose the lifecycle and pathways to conflict(s) resolution into the dialogic accountability literatures and arena discourse* by building on previous research such as Freire, 2002; Thomson and Bebbington, 2005; Brown, 2009; Thomson *et al.*, 2015; Georgakopoulos and Thomson 2008, 2012; Brown *et al.*, 2015; Fitzgerald and Rodgers, 2000; Tregidga, 2017; Vinnari and Laine, 2017. This proposed framework encapsulates on the relative hegemony of the new accountings as contextually situated in educating or reshaping identities that would reform the dominant syntax or institutional structures through dialogue. Thus, the proposed framework could explain how conflicts in controversial arenas “*could*”¹¹ be

¹¹ “*could*” is used because previous research has shown that one conflict may evolve or escalate into bigger conflicts across different arenas (*see* den Hond and de Bakker, 2007; Thomson *et al.*, 2015; Kneip, 2013).

resolved through a dialogic accountability and engagement approach from the democratic and deliberative participation of the different arena participants. For instance, Brown and Dillard (2015b, p.964) argued that “democratic participatory governance [dialogic accounting] requires that affected stakeholders and public be able to scrutinise and debate the values and interests at stake from diverse perspectives.” Nevertheless, the inclusion of the *lifecycle and pathways to conflict(s) resolution (not proposed as a normative structure)* could enable arena participants and researchers to critically scrutinize whether institutional, economic and environmental conflicts for human rights and sustainable development have been prevented and resolved, and to evaluate if their values, ideologies and interests were considered, protected, respected and accounted for by the stakeholders within an arena. During the process of resolving the conflicts, the arena participants are expected to dialogue to redefine the scale of the conflicts through a constructive knowledge exchange process that allows feedback for the common good of all arena participants rather than narrowly privileging or focusing on what is done by the advocacy NGOs, corporations and the government to address human rights violations and unsustainable practices as will be discussed in chapter 6, 7, 8 and 9.

This proposed framework through the dialogic accountability approach is envisaged to capture existing social arrangements to recognise the diversities of ideologies, values, interests, beliefs, expectations and knowledge in participatory accountability and governance platform that recognise the significant of the others in addressing conflicts, unequal power relations, unsustainable, human rights and environmental practices as encapsulated in the dialogic and arena accounting literatures (Thomson and Bebbington, 2004, 2005; Tregidga, 2013; Dey *et al.*, 2011; Georgakopoulos and Thomson, 2008, 2012). For instance, Dillard (2016, p.102) argued that this “discursive engagements are seen as interactions that potentially construct, deconstruct and/or reconstruct social and political identities, facilitating the possibilities for questioning, modifying and changing dominant narratives.”

The *lifecycle and pathways to conflict(s) resolution* framework could be used to reflectively question problematic accountability and governance practices that do not advance human rights and sustainable development within contested arenas (Kneip, 2013; Joutsenvirta, 2011; den Hond and de Bakker, 2007; Fitzgerald and Rodgers, 2000; Cooper *et al.*, 2005). The pathway to conflict(s) resolution through dialogic accountability could

enable the arena participants to recreate their worldview by disrupting the existing social order to drive accountability processes and practices, and inclusive stakeholders' engagement for transformative changes within the arena (Brown *et al.*, 2015). This is because it recognises that individuals could recreate their worldview and identity through dialogic engagements with others or *through diverse dialogic pathways to freedom*, especially with the stakeholders that could conscientize them to criticise and recreate their worldviews to drive sustainable and transformative (intra)intergenerational changes (Freire, 2002; Brennan and Merkl-Davies, 2014; Tregidga, 2017; Contrafatto *et al.*, 2015).¹²

These diverse dialogic pathways to freedom and accountability framework (*see figure 3 below*, p.82) could open up diverse conversation, contestation and negotiation for social and environmental justice, human rights, equality of power, inclusive ownership, and enable arena participants to assume responsibilities for the re-arrangement of the social order they are experiencing (Brown *et al.*, 2015; Thomson, 2014b). For instance, Gray *et al.*, (2014b, p.271) argued that "...social life must always be negotiatory if it is not to degenerate into more violence, and negotiation can only operate in an environment in which there is also a commitment to hold to account and give accounts" of conducts. Hence, drawing essentially from the dialogic literatures (*for instance*, Brown *et al.*, 2015, Contrafatto *et al.*, 2015; Brown, 2009; Gallhofer *et al.*, 2015), the *lifecycle and pathways to conflict(s) resolution* recognise the need for negotiation through dialogic accountability and engagement of the arena participants such as the communities, the corporations, the shareholders' activist group, the developmental NGOs, the advocacy NGOs, the regulatory agencies or rule enforcers, political institutions and the media in changing the social order within this arena.

The framework as empirically explored in chapter 8 revealed that there could be a radical approach to counter accounts and advocacy to conflict(s) resolution. The radical approach emerges where negotiation for accountability and engagement for human rights and sustainable development have to be compelled through extensive boycotts, mass movement confrontational protest, lobbying and external pressure such as through the

¹² This is elucidated in chapter 7 and 8, specifically through the dynamic engagement of the advocacy NGOs in educating the indigenous people to be the drivers of the changes in resolving the conflicts.

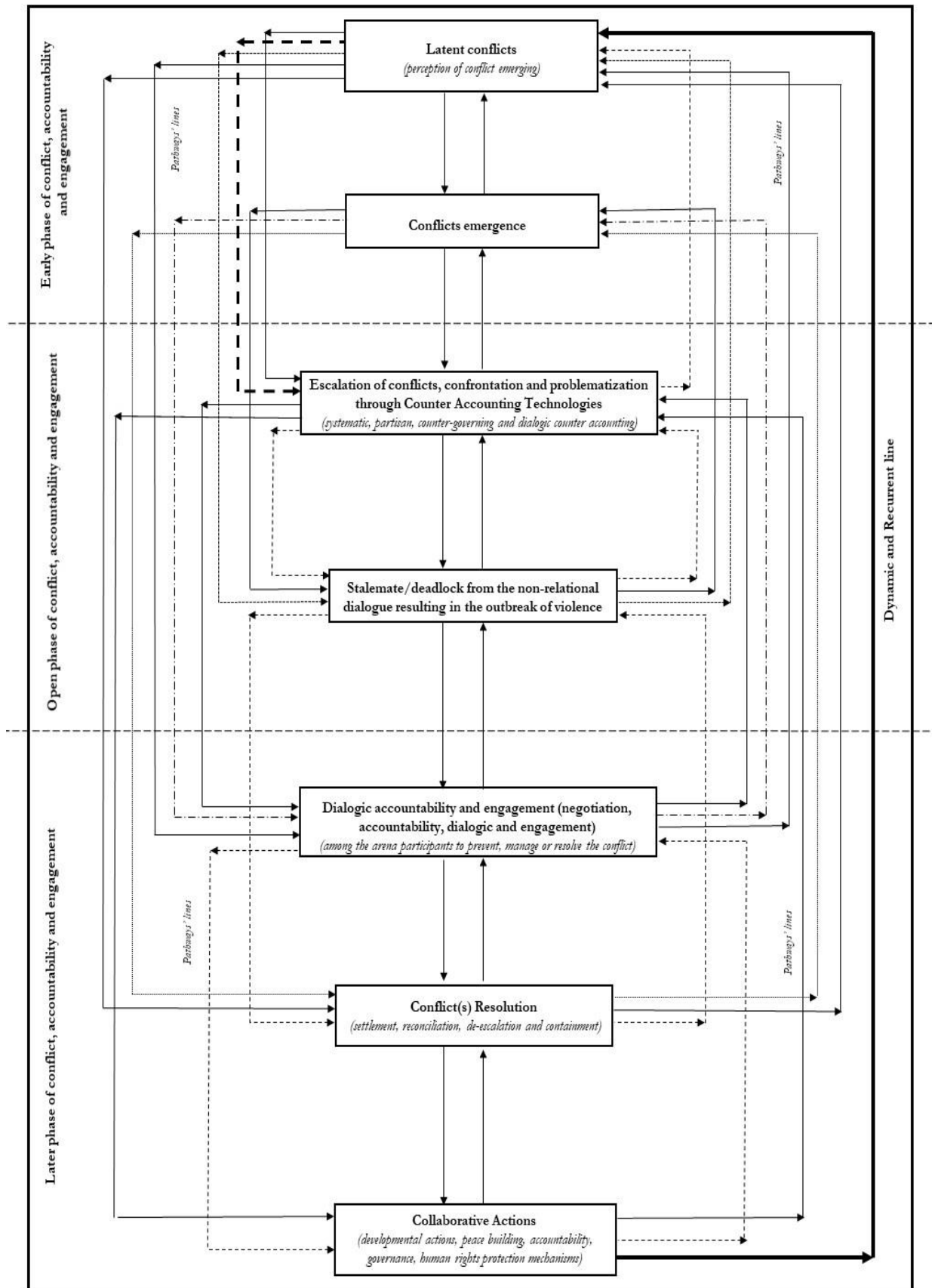


Figure 3: Overview of the Lifecycle and Pathways to Conflict(s) Resolution model through an Arena, Dialogic Accountability and Engagement Frameworks

international advocacy NGOs, shareholders' activist groups and political institutions. The radical approach assume that sustainable change would emerge through networks of empowering and engaging the oppressed, who are directly affected by the negative consequences of unsustainable practices by being the agent of change through confrontational and symbolic actions (*see section 8.4*) (den Hond and de Bakker, 2007; Fitzgerald and Rodger, 2000). Whilst the author recognised that there was a radical approach to conflict(s) resolution in this study, conflict(s) resolution for the respect of human rights and sustainable development could also be engineered through respectful dialogic accountability relationships (*see section 8.4*).

This lifecycle and pathways to conflict(s) resolution could be adopted to understand how multiple conflicts in contested arenas emerge from broken promises, denial, unequal power relations, dialogic gaps, governance and accountability gaps, human rights violations, marginalization of the subalterns and environmental pollution. The framework could also help understand the intervention of external parties such as the advocacy NGOs' counter accounts and networks of engagements (*see section 8.2*) to facilitate a dialogic process to ameliorate or resolve these conflicts for a sustainable environment and human rights. The lifecycle and pathways to conflict(s) resolution could explore the emergence of conflicts, and the stakeholders' interaction within an arena to prevent or resolve the conflicts amicably through a dialogic accountability policy framework regardless of their ideologies, interest, tactics of engagement, intentions, values or knowledge (*see section 9.1, 7.2 and 8.4*) (Georgakopoulos and Thomson, 2008; Thomson *et al.*, 2015; Bebbington *et al.*, 2007; Spence, 2009). For instance, Brown and Dillard, (2015, p.964) argued that "...dialogic accounting aims to support progressive change through the democratization of accounting" *but* the lifecycle and pathways to conflicts could be envisioned as a framework to understand the processes for sustainable change within an arena. This would enable accounting technologies to be conceptualised and evaluated across conflict arenas which promote dialogic accountability that exposes stakeholders to their rights and responsibilities as explicated by Thomson and Bebbington, 2005; Contraffato *et al.*, 2015; Dillard and Yuthas, 2013; Bebbington *et al.*, 2007; Laine and Vinnari, 2017; Vinnari and Laine, 2017; Tregidga, 2017; Gallhofer *et al.*, 2015; Fitzgerald and Rodgers, 2000; Siddiqui and Uddin, 2016; Belal *et al.*, 2015.

It is expedient to highlight that there could be intra-and-inter arenas conflict(s) resolutions occurring across different arenas such as the local, national, regional and international arenas as fleshed out in chapter 8. The resolutions could occur through the typologies of counter accounts to explore the state of false consciousness, educating the oppressed and through collaborative actions for transformative and emancipatory change in controversial arenas (Thomson *et al.*, 2015; Apostol, 2015; Freire, 2002; Gallhofer and Haslam, 2003; Joutsenvirta, 2011; Kneip, 2013). Therefore, the lifecycle and pathways to conflict(s) resolution could be used in recognising and understanding the evolution of conflicts and how counter-accounting and dialogic accountability are used to prevent, manage or resolve the social, economic and environmental needs ensuing from such conflicts for sustainable development and human rights.

This lifecycle and pathways to conflict(s) resolution could be used to understand the nature and pathways to dialogic engagements used in preventing or resolving accountability and governance practices (contested social and environmental issues) before they escalate and after their escalation. This author did not envisaged that conflict is static rather it is dynamic and changes over the conflicts' lifecycle or phases (Swanstrom and Weissmann, 2005; Kriesberg, 2010). For instance, Swanstrom and Weissmann (2005, p.9) argued that “an understanding of the conflict cycle is essential for an understanding of how, where and when to apply different strategies and measures of conflict prevention and management.” The dynamic of the lifecycle and pathways to conflict(s) resolution implies that the conflict for sustainable development and respect of human rights practices may form a recurrent cycle (*see figure 3 above*, p.82) after it had been deemed to have been prevented, resolved, or de-escalated.

4.4.2. PHASES OF THE LIFECYCLE AND PATHWAYS TO CONFLICT(S) RESOLUTION THROUGH AN ARENA AND DIALOGIC ACCOUNTABILITY APPROACH

As depicted in figure 3 (*see p.82*) and building on Thomson *et al.*, (2015, p.817-820), the lifecycle and pathways to conflict(s) resolution are classified into three (3) phases – early, open and the later phase.

4.4.2.1. THE EARLY PHASE OF CONFLICT

This phase is characterised by latent conflict and conflict emergence. These could be viewed as the conflict prevention phase (Swanstrom and Weissmann, 2005). At the latent

conflict stage, potential conflicts could emerge when unsustainable practices such as governance and accountability gaps, unequal power relations, non-inclusive engagement, unsustainable social, economic and environmental practices are allowed to occur and are unsolved. In this case study, conflicts could be viewed to have emerged due to spill and gas flaring, and human rights violations practices, which were unresolved by the corporations and the regulators through dialogues and effective remediation exercises. At this stage, conflicts could exist whenever there are unequal power relations among individuals, groups, communities, corporations, regulatory agencies that affect the ability of individuals, groups and communities to live sustainably but might not be a sufficient ground for the emergence and escalation of conflicts (*see figure 3 above*, p.82). The conflict could emerge when there is (are) triggering event(s) stimulating the emergence and the escalation of the conflict for sustainable social, economic and environmental practices and may be followed by stalemate or resolution, and it could become a re-occurring conflict. At the latent stage, empirical evidence explores the historical perception of the conflict of interests through interviews and documentary analysis to understand the underlying time scale,¹³ physical or conceptual conditions that resulted in conflict within an arena (*see chapter 6*).

The conflict emergence stage is analogous to the “conflict initiation” stage as elucidated by Thomson *et al.*, 2015. This stage emerges when the constructive engagement and dialogue to prevent the social tensions and contradictions inherent in the latent conflict stage does not resolve the tensions from growing into conflict. This stage is characterised by a critical awareness of the dominant hegemonic structure or discourse and the need for an emancipatory and transformative social, economic and environmental change by the oppressed within the arena (Cooper *et al.*, 2005; Alawattage and Wickramasinghe, 2009; Solomon and Thomson, 2009; Kneip, 2013). Conflicts could emerge when the oppressed through the support of experts critically evaluate the social and economic systems that have marginalised their ability to live sustainably (Freire, 2002). The emergence of conflict could occur because of conscientization and reflection, especially when there is a sudden awareness of the *dehumanizing and alienating practices, and the divide and rule or manipulative strategies (anti-dialogic tactics)* adopted by the powerful stakeholders against the other stakeholders (*see chapter 7, Bebbington et al., 2007; Contrafatto et al.,*

¹³ To understand the origin of the conflict and the trend overtime.

2015 and Freire, 2002). The conscientization of the oppressed by the experts could enable them to re-evaluate their worldview of these practices to come to a common cultural voice for engagement and transformative changes by taking on the struggle or “dialogic activism” (practice of freedom) to change the dominant hegemony (Brennan and Merkl-Davies, 2014; Thomson and Bebbington, 2005; Tregidga, 2017; Dey *et al.*, 2011; Gray *et al.*, 2014b). The conscientization (enlightenment) of the other stakeholders to critically recognise *unsustainable practices through transformative actions* are often driven or created through the intervention of external or internal activists, which in this case are the grassroots advocates,¹⁴ advocacy NGOs (laNGOs and iaNGOs) and the supranational NGOs. The conscious awareness of these unsustainable practices by the other stakeholders often results in conflicts to transform the established dominant language of unsustainable practices or human rights violations.

At the conflict emergence stage, empirical evidence explores perception on when the conflict emerged (*by asking the what, why and who questions to understand the factors, physical or conceptual reasons for the past conflictual actions*) and what was constructively done by the arena participants using the *inverted arena framework* (*see chapter 7*) to prevent it or to expose contradictions in beliefs, ideologies, values and expectations for accountability and sustainable development. Furthermore, the exploratory historical analysis was conducted to understand the dynamic nature of the conflict for accountability, governance, human rights, sustainable development, and practice (*see chapter 6*).

4.4.2.2. THE OPEN PHASE OF CONFLICT

This phase is characterised by the escalation of conflicts, confrontation and problematization through counter accounting technologies and stalemate/deadlock from the non-dialogic engagement phase. These could be viewed as the conflict management phase (Swanstrom and Weissmann, 2005). The escalation of conflicts, confrontation and problematization is characterized by the intensity and scope of the conflicts. The intensity and scope of the conflict could increase through violence or non-violence protest and resistance to address human rights violations and unsustainable practices, which could

¹⁴ The grassroots advocate having discovered the need to be free from repression and to engage, strived to instigate that desire for freedom in the indigenous people of the communities.

result in destructive attacks, the coalition of persuasive efforts, deaths, and the militarization of the arena by the powerful stakeholders (Kriesberg, 2010). Furthermore, the escalation stage could be characterized by the *globalization of activism* through protest, publicity stunts, musical campaigns and advertising, extensive communities' engagement, the use of diverse counter accounting technologies such as lobbying, the media and other innovative strategies such as Facebook, Twitter, Blogs, YouTube, Instagram to initiate, perpetuate, escalate and confront the powerful stakeholders (*see chapter 8*). Counter accounts could be in the form of evidence-based systematic, partisan, contra-governing and dialogic accounts (*see chapter 8, Thomson et al., 2015*). However, does counter accounts expose and challenge the unsustainable practices of the powerful stakeholders and de-legitimize the compliance discourse of the corporations and the governance regimes to recreate dialogues, facilitate transformative changes and to engage the community stakeholders, the national and international audience in the Delta arena? At this stage, semi-structured interviews were conducted to explore the conflict arenas and its networks of accountability and engagement, the actors, the nature of the conflicts within the different arenas, the types of counter accounts produced, and the strategies adopted by the arena participants to drive accountability and governance reforms or emancipatory changes for human rights and sustainable development.

The stalemate/deadlock from the non-dialogic stage could evolve from the latent, conflict emergence, escalation and conflict(s) resolution stage (*see pathways' lines and 3.4.2.3 below*). The intensity and scope of the conflicts characterized the stalemate stage, especially when the awareness and concerns for sustainable environmental practices and the protection and respect of human rights become a reality which cannot be offset by the other stakeholders (marginalised group and advocacy NGOs) for unsustainable practices or ineffective accountability and governance mechanism. Often, stalemate could result in extensive social injustice, violence or non-violence protest, resistance and mass movement and media campaigns, destructive attacks, non-dialogical engagement with the powerful stakeholders. The non-dialogic struggle could force institutional change, negotiation or compel the powerful stakeholders to re-evaluate their strategies or policies that impinged on the ability of the other stakeholders to live sustainably or to participate in decision-making. Furthermore, power inequalities might cause the powerful stakeholders to militarise or use force on the other stakeholders causing them (*other stakeholders*) to change their initial engagement tactics, thereby escalating the conflicts

leading to deadlock, and concurrently hindering progressive accountability, engagement and sustainable development discourse and changes. It is pertinent to emphasize that the absence of dialogic accounts and actions or an inept handling of the conflict at the emergence and escalation stage (*see the pathways' lines*) could result in a stalemate/deadlock conflict and then it could culminate into cyclical conflicts (*see the pathways' lines*). On the other hand, appropriate and timely conflict management measures and effective dialogue and actions could lead to the conflict(s) resolution phase (*see figure 3 above [p.82] and 4.4.2.3 below*). At the stalemate stage, empirical evidence explores the perception of the stakeholders and what was (non)constructively done by the arena participants using the *inverted arena framework* to compel dialogic accountability and transformative changes (*see chapter 7*).

4.4.2.3. THE LATER PHASE OF CONFLICT

This phase is characterised by the dialogic accountability and engagement stage, the conflict(s) resolution stage and the collaborative actions stage. These could be viewed as the conflict de-escalation phase (Swanstrom and Weissmann, 2005; Thomson *et al.*, 2015). The dialogic accountability stage emerges when the arena participants decide to resolve the conflicts through a dialogic engagement approach (*see chapter 4, 7, 8*) with the aim of establishing effective dialogic relations to prevent the emergence of new conflict within the arena. This stage is characterised by the critical awareness of the need for negotiation, peacebuilding, stakeholders' engagement and accountability leading to de-escalation or conflict resolution or the escalation or the re-emergence of new conflicts (*see the pathways' lines*) when dialogic engagement fails to address the conflicts for an emancipatory and transformative social, economic and environmental change within the arena (Contrafatto *et al.*, 2015; Cooper *et al.*, 2005; Joutsenvirta, 2011; Gray *et al.*, 2014b). Furthermore, this stage is characterised by an accountability and engagement platform that enables the arena participants to *speak their truth to power* to address unsustainable practices (Thomson *et al.*, 2015; Georgakopoulos and Thomson, 2008; Spence, 2009; Gallhofer *et al.*, 2015; Tregidga, 2017). This form of engagement through actions implies that the arena participants are expected to be accountable for their actions and to be responsible for their implicit and explicit actions that impact on the ability of the others to live sustainably (Parker, 2014; Brown and Dillard, 2015a; Dillard, 2014; Messner, 2009; Shenkin and Coulson, 2007; Robert, 2009). At this stage, independent stakeholders such as the advocacy NGOs or developmental NGOs could be envisaged as

experts that help educate the people, thereby creating the platform to dialogically address the absence of inclusive accountability, ineffective governance and unsustainable human rights and environmental practices. However, in this case study, are there dialogic accountability platforms for all stakeholders to engage with the oil industry and the established governance mechanisms (NOSDRA, DPR), besides the dialogic platforms initiated by the NGOs? Therefore, at the dialogic accountability stage, empirical evidence explores the perception of the stakeholders and the interactions among them on what was (non)constructively done (strategies) by the arena participants using the *inverted arena framework* (see chapter 7) and the *Levels of activism, accountability and engagement in a conflict arenas: the nature of conflicts, types of counter accounts and the approach* (see chapter 8) to compel dialogic accountability, transformative changes and the hindrances. This would enable potential researchers to explore whether dialogic accountability has fostered transformative changes within a controversial arena or has failed in facilitating the protection and respect of human rights and transformative changes.

The conflict(s) resolution stage emerges when the arena participants decide to resolve the conflicts through contractual agreement, and dialogic accountability approach (see chapter 7, 8 and 9) with the aim of de-escalating the conflict and reconciling the power inequalities, accountability and governance gaps to prevent the emergence of new conflicts or its escalation within the arena (see *the pathways' lines*) (Kriesberg, 2010; Thomson *et al.*, 2015). Conflict resolution could occur at all levels of activism within the dynamic arenas because it enables the arena participants to critically evaluate the underlying causes of the conflicts and to seek accountable and dialogic mechanisms to resolve them to prevent the (re)emergence of future conflicts. Furthermore, effective conflict resolution strategies *could* ensure that there are equal power relations for accountability and engagement when the different ideologies, values and beliefs that characterised the conflicts are critically evaluated by the arena participants (Wayne *et al.*, 2016). It is essential to emphasize as stated by Thomson *et al.*, (2015, p.818) that the arena participants could arrive at a conflict resolution phase without going through the conflict escalation, stalemate or dialogic accountability phases and it could be difficult to resolve the conflict(s) where the arena participants are characterised by polarised ideologies, interests and views. Therefore, it is essential to explore how conflicts are resolved through the intervention of the advocacy NGOs, shareholders' activist groups or

developmental NGOs in this case study to broaden out conversations on dialogic engagements (Bebbington *et al.*, 2007; Laine and Vinnari, 2017).

Finally, the collaborative actions stage could emerge when the arena participants decide to resolve the conflicts through a dialogic accountability and engagement approach (*see chapter 7, 8 and 9*) with the aim of de-escalating the conflict to prevent the emergence of new conflicts or its escalation or a latent conflict within the arena (*see the pathways' lines*) (Kriesberg, 2010). Furthermore, this stage is characterised by the respect and protection of human rights, peace-building policies towards sustainable environment and development, and collaboration to hold stakeholders accountable. This stage could lead to a new round of conflicts (latent) or could escalate the previous conflict(s) when not properly resolved (*see the pathways' lines in figure 3 above, p.82*). This implies that without this phase, human rights violations and conflict over resource management could result in the escalation of the conflict, if not collectively resolved (Uhl and Wiesener, 2010). Thus, at this stage, empirical evidence explores whether there is an extensive collaboration among the arena participants – community stakeholders, advocacy NGOs, regulators, developmental NGOs, the media and the corporations in resolving the conflicts by ensuring the respect and protection of human rights, accountability, resource distribution and sustainable development.

4.5. CONCLUSION AND IMPLICATIONS

In this chapter, an attempt was made at theorising dialogic accountability by connecting it to external/counter accounting, the arena framework, and the lifecycle and pathways to conflicts resolution framework. The author argued that there is potential for dialogic accountability in transforming controversial arena engagements and practices by enabling the oppressed stakeholders to engage the powerful stakeholders to redefine the accountability and governance relations, and the nature of accounts to be disclosed when they have been conscientized by the experts. The conscientization of the oppressed could enable the oppressed stakeholders to reflect and critique their unsustainable everyday realities or unequal power relations to facilitate a knowledge-driven dialogues and actions with the powerful stakeholders (Friere, 2002; Bebbington *et al.* 2007, p.364; Killian, 2010; Brown *et al.*, 2015; Contrafatto *et al.*, 2015). However, the author argued that attracting the interest of all stakeholders including the oppressed to engage in dialogues to promote their cause or to speak their truth to power could be difficult, particularly

where there is no defined platform for dialogic engagements or actions among all the arena participants to address conflicts emerging from unsustainable practices and human rights violations. This implies that the ability of all the stakeholders to collectively engage and speak their truth or realities could become deciding criteria in advancing human rights and sustainable environment, accountability and governance practices within controversial arenas (Georgakopoulos and Thomson, 2008; Alawattage and Wickramasinghe, 2009; Brennan and Merkl-Davies, 2014).

The absence of a defined dialogic, effective governance and accountability systems designed to respect and protect human rights and sustainable development is argued to drive the proliferation of external accounts (Laine and Vinnari, 2017; Brown, 2009). Nevertheless, counter accounts could also emerge before dialogic processes to create visibilities for unsustainable practices, ineffective governance and accountability systems that affect the ability of the oppressed to live sustainably. When the desire for inclusive dialogic accountability drives the creation of external accounting, it could enable the oppressed stakeholders, who are vulnerable to human rights violation by the powerful stakeholders to dialogue and demand accounts geared towards significant institutional changes. In addition, the desire for a transformative regulatory and accountability changes through external accounting could initiate practices of freedom in the creation of networks of accountability and governance to trigger interventions from external stakeholders or experts to resolve conflicts on human rights violations and unsustainable practices at the local arenas (Dey *et al.*, 2011; Thomson *et al.*, 2015; Tregidga, 2017). However, the extent to which this form of accountability and engagement had been able to hold the powerful stakeholders to account for the violation of human rights is still vague especially from all stakeholders' perspectives and from developing countries, where human rights and unsustainable practices are prevalent (Belal *et al.*, 2015; Sikka, 2011; Alawattage and Wickramasinghe, 2009; Lauwo and Otusanya, 2014; Lauwo *et al.*, 2016; Tregidga *et al.*, 2015; Apostol, 2015; Gallhofer *et al.*, 2011, 2006; Spence, 2009).

In addition, the arena framework, a metaphor representing the symbolic location that captures the engagements of arena participants with different ideologies, values, rationalities and intentions was further theorised. In this chapter, the dialogic accountability was extended to incorporate the arena framework, and then linked to the lifecycle and pathways to conflict resolution framework to theorise how conflicts of

unsustainable practices and human rights violations could emerge within an arena, prevented and resolved through dialogic engagements regardless of the stakeholders' ideologies, interest, tactics of engagement, intentions, values or knowledge. The lifecycle and pathways to conflicts resolution framework provide a methodological approach to capture and understand how conflicts are prevented or resolved through exploring the historical dimensions and how different external accounting techniques, activist practices and dialogic actions are deployed to give voices to the oppressed, make visible unsustainable practices and to engage the power stakeholders.

Consequently, this study would contribute to knowledge by filling the gaps identified by O'Dwyer and Unerman, 2016; Tregidga *et al.*, 2012, 2015; Sikka, 2006; Georgeakopoulos and Thomson, 2008; Dey *et al.*, 2011; Dey and Gibbon, 2014; O'Sullivan and O'Dwyer, 2009; Cooper *et al.*, 2005; Gray *et al.*, 2014b; Apostol, 2015; Owen, 2008; Spence, 2009; Paisey and Paisey, 2006; Tregidga, 2013, 2017; Burchell and Cook, 2013b; Adams, 2004; Kneip, 2013; Joutsenvirta, 2011; den Hond and de Bakker, 2007; Rodrigue, 2014; Brennan and Merkl-Davies, 2014 to explore the use of counter accounts to problematize and represent the oppressed stakeholders whose fundamental human rights have been violated. This study contributes to calls for research by Vinnari and Laine, 2017; Laine and Vinnari, 2017; Thomson *et al.*, 2015; Gallhofer *et al.*, 2015, 2011; 2006; Brown, 2009; Bebbington *et al.*, 2007; Brown *et al.*, 2015 on how counter accounts facilitate dialogic actions by exploring the perceptions of not only the advocacy NGOs but also the perspectives of the regulators, the corporations, the developmental NGOs *and the* oppressed stakeholders in the Delta. In addition, this study could be viewed as a response to calls for research into accountability, governance, corruption and environmental degradation that strips wealth and natural endowments from the indigenous communities in Africa and developing economies (Rahaman, 2010; Belal *et al.*, 2015; Alawattage and Wickramasinghe, 2009; Lauwo and Otusanya, 2014; Lauwo *et al.*, 2016; Sikka, 2011; Siddiqui and Uddin, 2016).

Using the dialogic accountability, the arena framework which is subsequently embedded in the lifecycle and pathways to conflicts resolution framework, the author is specifically interested in exploring the historical evolution of why counter accounts are produced and the activist practices to address and drive accountability, advancement of human rights and sustainable development within the Niger Delta. Furthermore, this study explores

why and how the arena participants perceive accountability and governance gaps, and how these impact on the proliferation of counter accounts, the conscientization of the oppressed stakeholders and the dialogic engagements of the powerful stakeholders. In addition, this study explores how counter accounts are used to bridge accountability and governance gaps for the advancement of human rights from the perspective of the advocacy NGOs against corporate and governance practices which affect the environment and the human rights of the oppressed stakeholders. Finally, this study explores the perceived effectiveness of counter accounts for the advancement of human rights through the lens of dialogic accountability.

CHAPTER 5: RESEARCH METHODOLOGY AND METHOD

5.0. INTRODUCTION

This chapter could be envisaged as a bridge between the literature reviewed, the research questions and the empirical chapters of this study. It is pertinent to highlight that the process of arriving at the decisions in this chapter, which influenced the preceding and subsequent chapters was never a straightforward process. The research questions and approach adopted in this study have been reviewed several times, particularly after the pilot study and during data analysis as could be viewed in figure 4 (*see p.100*). This chapter highlights the methodological philosophy underpinning this study which influenced the research questions, data collection method and the data analysis method adopted for this study.

5.1. RESEARCH PARADIGM – ONTOLOGICAL AND EPISTEMOLOGICAL ASSUMPTIONS

Ontological assumption adopted in answering the research questions (*see section 1.5*) emphasize what constitute reality in the social world while epistemological assumption is the discourse of how reality is understood or known in the social world (Bryman and Bell, 2011; Chua, 1986; Hussey and Hussey, 1997; Morgan and Smircich, 1980; Saunders *et al.*, 2009; Willmott, 1983).¹⁵ The ontological assumption adopted for this study is subjective. It reveals that reality is continuously and socially constructed (not objective) as individual strive to make meaningful definition or knowledge of their social world while the epistemological assumption is interpretivist (not positivist) in nature by adopting “thick descriptions”¹⁶ of multiple views of phenomena which cannot be reduced to a mechanical act (Freire, 2002; Lukka and Modell, 2010; Morgan, 1983; Parker and Northcott, 2016). Morgan and Smircich (1980, p.493) argued that the subjectivist view reality as a projection of our individual imagination or social construction of our reality

¹⁵ For a detailed distinction between subjective and objective research or positivist and interpretivist research, refer to (Willmott, 1983; Lukka, 2014; Parker, 2012; Tomkins and Groves, 1983; Ahrens and Chapman, 2006; Patten, 2015; Richardson, 2015; Morgan and Smircich, 1980; Morgan, 1983; Chua, 1986; Gray and Milne, 2015).

¹⁶ The concept of thick descriptions as elucidated by Lukka and Modell (2010); Parker and Northcott, (2016) and Charmaz (2006) reflects the quality of being deeply rooted in the social realities of the subjects. For instance, Charmaz (2006, p.14) argued that it involves obtaining rich data to seek meaningful contribution to knowledge through “writing extensive fieldnotes of observations, collecting respondents' written personal accounts, and/ or compiling detailed narratives such as from transcribed tapes of interviews.”

and the knowledge of such individual reality is known by interpreting the individual frame of reference from the perspective of their worldview. In addition, Chua (1986, p.614) argued that “the interpretive...seeks to make sense of human actions by fitting them into a purposeful set of individual aims and a social structure of meanings.” This paradigm is based on the premise that reality is subjectively or socially constructed by the research participants of this study in relation to their interactions with the everyday phenomena that influence their interactions and actions in the social world but the author’s role was to understand and interpret the meaning of these realities to contribute to knowledge and to influence practice (Burrell and Morgan, 1979; Prasad, 2005; Hussey and Hussey, 1997; Saunders *et al.*, 2009). For instance, Freire (2002, p.107) postulated that as an interpretivist

“We must realize that the aspirations, the motives, and the objectives implicit in the meaningful thematics are human aspirations, motives, and objectives. They do not exist out there somewhere, as static entities; *they are occurring*. They are as historical as human beings themselves; consequently, they cannot be apprehended apart from them. To apprehend these themes [limiting situations] and to understand them is to understand both the people who embody them and the reality to which they refer...” {emphasis as in the original text}

As an interpretivist, socially constructed knowledge, intentions, and actions are subject to change over time, particularly where new social structures and mechanisms emerge to disrupt institutional framework to drive transformative change(s) (Freire, 2002). This awareness implies that the stability of causal change in interpretivist research cannot be guaranteed because knowledge, intentions and actions of the subject over time play a pivotal role in understanding the meaning ascribed to the problems over time (Freire, 2002; Lukka, 2014; Saunders *et al.*, 2009). This awareness influenced how this study was conducted from the conceptual phase to the integration phase (*see figure 4*, p.100) (Morgan, 1983; Silverman, 2010; Tomkins and Groves, 1983). As revealed in chapter 6, 7, 8 and 9, the author strived to understand the use of counter accounting by conducting an exploratory and historical analysis from the 90s along with exploratory in-depth interviews with multiple participants to understand and explain what could be envisaged as knowledge by adopting a dialogic accountability lens, and arena framework which was further extended into the lifecycle and pathways to conflicts resolution.

According to Lukka, (2014) and Saunders *et al.*, (2009), the meaning ascribed to problems or the subjective motivating factors could be different in diverse context and by different participants. For instance, in this case study, the narratives, meaning and perceptions of the research problems are subjectively and socially constructed based on the participants' historical and different frame of reference, which varies from one context to another, and from one participant to another (Gray and Milne, 2015; Burrell and Morgan, 1979; Tomkins and Groves, 1983; Willmott, 1983). This is because the corporations, the local and international advocacy NGOs, the developmental NGOs, the regulators (NOSDRA and DPR) and the community stakeholders interviewed in this study placed different subjective interpretations and meaning to the case study problems. The author's role was to understand the meaning ascribed to the case study problems by stakeholders' groups to arrive at a critical, grounded and constructive conclusion that could contribute to knowledge and influence practice (Freire, 2002; Chua and Mahama, 2012; Parker, 2012).

Although qualitative research has been argued as lacking generalizable value, but researchers have often claimed that qualitative research that adopted the thick description approach has generalizable value by connecting theory and practice with findings, thereby allowing researchers to communicate their research findings across time and space (Chua and Mahama, 2012; Yin, 2003). For instance, Parker and Northcott (2016, p.1119) argued that "the ability of the researcher to make credible theoretical generalisations is enhanced by the use of thick description to explain observed actions and behaviours and by the invocation of theoretically grounded analysis and argumentation." Thus, the qualitative principles or concepts and findings generated in this study could be explored in other controversial contexts, but the author did not argue that the findings in this study are generalizable because they are dynamic and context-specific. The empirical findings from this study are generalizable through the theoretical framing adopted in this study, but could also be relied on to explore or compare findings in other controversial arenas research (Gioia *et al.*, 2012; Ahrens and Chapman, 2006; Charmaz, 2006; Gray and Milne, 2015).

The interpretivist perspective assumes that knowledge is socially constructed, and the author of this study was consciously interested in understanding or gaining insight into the meaning ascribed to phenomena by the research participants (Freire, 2002; Chua, 1986; Lukka, 2014; O'Gorman and MacIntosh, 2016; Richards and Morse, 2013). For instance, Lukka and Modell (2010, p.464) argued that the interpretivist research requires

an emic perspective in probing the life-worlds and social rule systems of the people whose communication is being investigated by producing enactive knowledge of how change occurs due to the interactive engagement of multiple entities (Freire, 2002; Chua and Mahama, 2012). Thus, this interpretivist paradigm influenced how this study was conducted particularly in the use of qualitative documentary analysis and interviews across multiple stakeholders' groups to deconstruct their social realities on oil spills, gas flaring, accountability, governance, human rights and development which the advocacy NGOs' counter accounts and counter actions are problematising to modify social orders.

Adopting the interpretivist paradigm enabled researchers to draw from different theoretical insights (van der Meer-Kooistra and Vosselman, 2012, p.253; Charmaz, 2006). The interpretivist paradigm adopted serves as a guide in situating the research, in developing the research questions and in analysing the empirical findings through the dialogic accountability lens, and the arena framework as embedded in the lifecycle and pathways to conflicts resolution (Gioia *et al.*, 2012; Chua and Mahama, 2012). The dialogic accountability lens was used to inform the data analysis and to make the case study problems researchable by providing an interpretive mechanism to understand the data and to communicate the findings.

The interpretive approach adopted in this study prevented the narrowing of the findings in the empirical chapters to a single analytical framework to explore the dynamics of counter accounts and to capture the emerging ideas that could inform other studies (Gray and Milne, 2015; Lukka and Modell, 2010; Guthrie and Parker, 2017). The interpretive approach enabled the author to modify the initial research questions to reflect the voices of the research participants during data analysis. The interpretivist approach created an opportunity for theorisation by connecting the research problem, the theoretical framing, the research context, and the empirical data (Gioia *et al.*, 2012; Charmaz, 2006; Glaser and Strauss, 1967).

This methodological awareness enabled the author to identify and correct the inconsistencies in the subjective realities as constructed by the research participants and the author's initial pre-conceived assumption on the cause of the problem (Freire, 2002; Charmaz, 2006). It is pertinent to clarify that at the conceptual phase (*see figure 4*, p.100), the author being a Deltan (although was not raised in the Niger Delta) initially ascribed the problem of gas flaring, oil spills and human rights violations as stemming from

accountability gaps, particularly on studying the accounts projected by the media, or listening to her immediate family members' accounts, after the initial study of the documentary reports and sustainability reports of the corporations. However, there is a shift in this perception after the interpretation of the evidence. This initial "social bias"¹⁷ or inconsistencies in the subjective perspective of the author were resolved through the philosophical and qualitative approach adopted for this study. The credibility of the empirical evidence from one stakeholder group was triangulated with the documentary and empirical evidence from the other stakeholders' groups to understand and explain the implications of engagements by advocacy NGOs to improve the lived lives of the Delta arena (Everett, 2004; Freire, 2002¹⁸). This philosophical and methodological approach through the combination of methods (sources of data) provided a valid and reliable way to develop meaningful understanding of the complex social realities of the stakeholders' empirical evidence and to resolve the author's initial social bias (Ahrens and Chapman, 2006; Charmaz, 2006; Everett, 2004; Yin, 2003).

5.2. RESEARCH METHODS

5.2.1. CASE STUDY APPROACH

This study adopted a case study approach constituted within a single geographical study of the Niger Delta arena (Yin, 2003; Saunders *et al.*, 2009) to explore the dynamics of counter accounting and accountability for the advancement of human rights and sustainable development. This case study approach incorporated a qualitative documentary (content) analysis and interviews (one-on-one and focus groups) evidence to provide an in-depth insight into the "why, how and could" questions posed in this study (*see section 1.5*). This case study approach used an interpretivist paradigm which influenced how the overall research process was conducted from the conceptual phase, data collection technique and to the integration of theoretical chapter with the empirical chapters to contribute to knowledge (*see figure 4*, p.100). It is essential to note that the

¹⁷ Everett (2004, p.1076) argued that the "social bias is a bias that affects the researcher's choice of topic, methodology, and analysis of research data." He claimed that "intellectual honesty" requires that the author address this bias by evaluating the motive(s) for conducting the research.

¹⁸ Freire (2002, pp.110-111) argued that "while it is normal for investigators to come to the area with values which influence their perceptions, this does not mean that they may transform the thematic investigation into a means of imposing these (their subjective) values. The only dimension of these values which it is hoped the people whose thematics are being investigated will come to share is a critical perception of the world[view], which implies a correct method of approaching reality in order to unveil it."

process of arriving at the final research questions was not a straightforward process. The research questions of this study were regularly revisited, including after the data collection to integrate the research questions with gaps identified in the literature and the theoretical framing for this study.

The approach enabled the author to theoretically analyse and generate concepts through a deep analysis of the complex engagements as evidenced in the Delta arena that could be applied in other studies (Bryman and Bell, 2011; Yin, 2003). This case study approach facilitated an in-depth exploration and understanding of the use of counter accounting in driving dialogic accountability and human rights engagements among the arena participants in the Delta arena. Prior studies such as Apostol, 2015; Georgakopoulos and Thomson, 2008; Thomson *et al.*, 2015; O'Sullivan and O'Dwyer, 2009; Tregidga, 2017; Vinnari and Laine, 2017; Contrafatto *et al.*, 2015; Adams, 2004; Cooper *et al.*, 2005; Brennan and Merkl-Davies, 2014 adopted a case study approach to provide an in-depth insight into the use of counter accounting in facilitating dialogic engagements and governance reforms to improve the lived lives of the marginalised stakeholder groups. To answer the research questions in section 1.5 of the background to this study, empirical data was collected from a range of secondary and primary sources to triangulate and provide an in-depth analysis to address the research questions.

As discussed in chapter 2 (and in the subsequent chapters), the lack of inclusiveness, accountability and engagement in the Niger Delta generated considerable criticisms from grassroots, local, regional and international NGOs, international political institutions and other rule enforcing institutions (e.g. Akpan, 2008; Aroh *et al.*, 2010; Christian Aid, 2004; Friends of the Earth, 2011; Frynas, 2003; Omeje, 2005; Pegg and Zabbey, 2013; UNDP, 2006; UNEP, 2011; World Bank, 1995). There has been extensive use of counter accounting as part of campaign tactics by advocacy NGOs to address the extreme social and ecological harm that have faced the indigenous communities in the Delta.

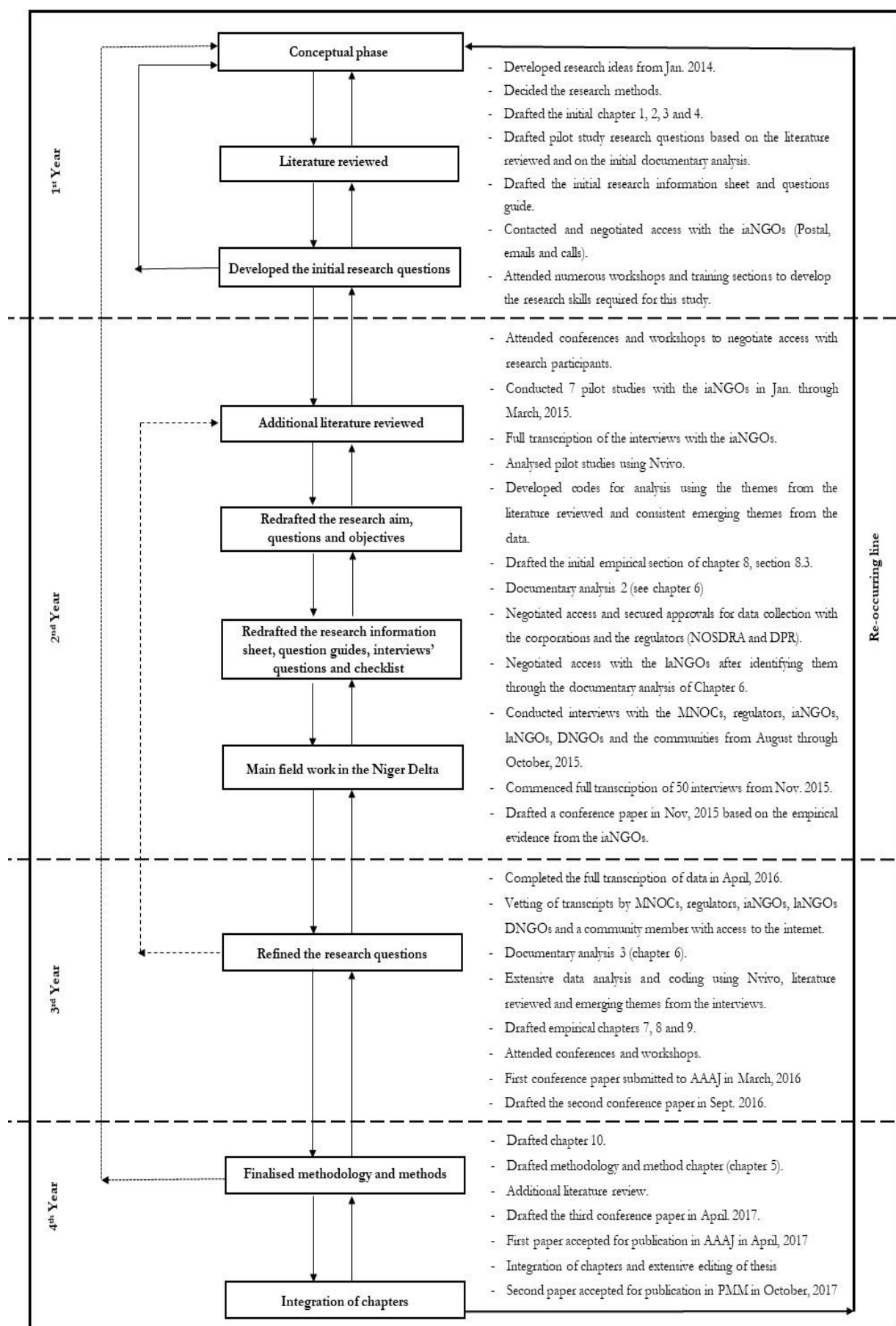


Figure 4: Overview of the Research Process

This case study presents evidence on the use of counter accounts by the advocacy NGOs by exploring counter accounting practices in relation to their role in problematizing, intervening and driving dialogic engagements in addressing the limiting situations in the Delta arena. Counter accounts in this context and as explicated in section 4.2 are accounts produced by or on behalf of indigenous people or individuals, who are beyond or outside the control of the corporations. These counter accounts provide alternative views of the unsustainable human rights, poor accountability, governance and environmental pollutions that affect the ability of the current generation to live within a sustainable environment. The counter accounts identified and collected for this study are enormous and they included shadow accounts (*see* Mileudefensie/Friends of the Earth, 2011 Erratum to the annual report Royal Dutch Shell Plc Annual Report for the year ended December 31, 2010 Special edition), accounts prepared by advocacy NGOs to delegitimised corporate and governance practices (*see* Amnesty International, 2009; 2011, 2012, 2013; 2014, 2015a, 2015b, 2015c; Amunwa, 2011; CJP/ERA, 2005; Environmental Right Action/Friends of the Earth, 2005; Friends of the Earth, 2015, 2011, 2005; Christian Aid, 2004; ECCR, 2010; SACA, 2014; SDN, 2010, 2014a, b, c, d; Steiner, 2010; Social Action, 2009a, b, 2014a, b; UNEP, 2011; UNDP, 2006; World Bank, 1995; Manby, 1999; NACGOND, 2014); videoclips (*see* Ellis, 2009a, b); accounts prepared by legal practitioners (*see* LeighDay, 2015); and the media (*see* Eboh, 2014; Deutsch, 2015; Arnott, 2009; Bassey, 2008; Dodondawa, 2015; Holligan, 2013; Howden, 2013; Onwuemenyi, 2015; Provost, 2014; Payne, 2015; Ross, 2013; Stein, 2014; Vidal, 2011, a, b, 2012, 2015, 2016)¹⁹.

The counter accounts studied and considered in this study were either given to the author by the advocacy NGOs interviewed, some were extracted from the websites of the advocacy NGOs, the dailies, social media (facebook, twitter, Instagram and blogs) and others consisted of video clips extracted from youtube and the media. The counter accounts considered in this study dated back to the 90s (*see* chapter 6) and they were published to make visible, challenge and overcome the problematic corporate and governance practices. The counter accounts were collected over a period of intensive reading and research of over 5months. As evidenced in this case study, the counter accounts collected where used to frame the conflicts in the Delta arena (*see* chapter 6)

¹⁹ The author could not include all the counter accounts identified and collected in this thesis due to the restriction on words count

and to support the empirical evidence in chapter 7, 8 and 9. The counter accounts served as mediating instruments presented to the corporations and the government to speak truth to them. In addition, these counter accounts often serve as a bridge among stakeholders and they are used to create awareness in other arenas (e.g. national, international arenas— *see* chapter 8) where the distribution of power and disciplinary sanctions are effective to hold perpetrators of human rights and environmental pollution accountable for unacceptable practices in the Delta. Finally, the case study explores the conscientizing and dialogic potential of counter accounts in reforming the existing systems of governance and accountability in Nigeria to balance the legitimate quest for revenue generation by the government, wealth maximisation of MNOCs, and sustainable environment, respect and protection of the indigenous people's human rights.

5.2.2. SOURCES OF DATA ANALYSED

5.2.2.1. QUALITATIVE DOCUMENTARY (CONTENT) ANALYSIS

A wide range of data sources was reviewed for this study to provide an in-depth historical context and to triangulate the empirical evidence in this study. These data sources include reports from the multinational oil corporations (MNOCs) such as sustainability/corporate social responsibility reports, annual reports, their web dialogues with stakeholders in 2009, 2011 and 2013, press releases and other corporate communications, the interview evidence from the corporations and other relevant information such as legislation regulating the oil and gas industry were also reviewed. Furthermore, alternative accounts (such as video clips and TV documentaries), NGOs' counter accounts, photographic evidence, press releases, resolutions, reports by supranational agencies, newspaper reports, and other public documents prepared by civil society organisations were analysed. These were analysed to provide the historical perspective (*see chapter 6*) into the evolution of counter accounting, accountability and human rights violation conflicts within this arena.

Chapter 6 provides a historical context to understand the different uses of counter accounting by the advocacy NGOs when engaging with arena participants and in other arenas associated with the oil sector of the Niger Delta. This qualitative documentary approach has been adopted by previous research such as Adams, 2004; Apostol, 2015; Georgakopoulos and Thomson, 2008; Rodrigue, 2014; Thomson *et al.*, 2015, Brennan and Merkl-Davies, 2014; Tregidga, 2017 and Vinnari and Laine, 2017. These documents

were used to construct a timeline of the Niger Delta conflict and to map out the different levels of conflict arenas as discussed in chapter 6 and 8. The eminent reason for the selection of these documents was because they contain and represent important facts about the accountability and human rights violations, conflicts, counter accounts and counter-counter accounts within the Niger Delta arena.

5.2.2.2. SEMI-STRUCTURED INTERVIEWS

In addition to the secondary data, informal conversations and 57 semi-structured (one-to-one and focus groups) interviews were conducted with a range of stakeholders to provide deeper insights to the conflicts over human rights, environmental accountability, governance and sustainable development on the Delta arena. These interviewees, which included the corporation and non-corporate stakeholders were selected as they had considerable knowledge and experience on the conflict within the Delta. These interviewees were purposively selected after the documentary analysis, which enabled the author to identify key players within this arena, conditional on their willingness to participate. The interview process was flexible, interviewees were allowed to freely express their views without the author interrupting the process. A research guide (research information²⁰ and question themes²¹) were sent to them and a brief introduction was given to clarify the aims of the study and to address their concerns before the interviews were conducted. These research questions included discussions on the ability of the stakeholders to hold corporations legally and socially accountable for human rights; how the civil society organisations have been able to bridge any accountability and transparency gaps; the role and impact of counter accounts; business responsibility for human rights advancement and stakeholders' accountability; dialogic and transformative impact of stakeholders accountability, engagement and dialogue; effectiveness of the governance and regulatory frameworks; their vision for an ideal stakeholders' dialogues, human right accounting and the future of the Niger Delta. This semi-structured interview approach enabled the author to ask follow-up questions relevant to the research topic and which could be explored in subsequent studies. There was no requirement for language translation because the interviews were conducted in English.

²⁰ see Appendix 1

²¹ The research question themes were similar for the stakeholders' groups interviewed but they were modified accordingly to engage with the different stakeholders' groups (see Appendix 2 for a sample of the interview question themes).

Previous research such as Tregidga, 2013, 2017; Georgakopoulos and Thomson, 2008; Belal *et al.*, 2015; O'Sullivan and O'Dwyer, 2009; O'Dwyer, 2005 adopted semi-structured interviews method either in conjunction with other methods to gain significant insights into their research questions. Tregidga *et al.*, (2012, p.275) argued that interpretive and qualitative interview approaches could be used to gain insights into the issues of the quality of corporate reporting and communication, the meaning ascribed to problems and divergent perspectives on accountability. Semi-structured interviews were conducted with 57 participants. All interviews (except for two participants who refused to be taped - MNOCr2 and DPRr2) were recorded after consent to record and publish findings were agreed with the interviewees. All interviews were fully transcribed and coded for data analysis purposes but due to the sensitivity of the information, all interviewees were promised confidentiality and anonymity. These interviews were conducted between February and October of 2015. During this period, the author visited the Niger Delta (Bayelsa State, Delta State and Rivers State) as well as Lagos State and Abuja (the capital of Nigeria) to conduct interviews, observe and document examples of social and environmental degradation. Fieldwork diaries were kept for the interviews and the site visited. During data collection, particularly during the author's field visit to polluted riverbanks, farmland, fishponds and an abandoned ancestral community due to air pollution, the author experienced the everyday realities of the indigenous communities interviewed and what they endure on a daily basis from environmental pollution. These field visits enabled the author to triangulate the documentary analysis and evidence gathered in the interviews.

As mentioned previously, focus group interviews were conducted for this study. One focus group interview was conducted with the international advocacy NGOs (iaNGOs), local advocacy NGOs (laNGOs), developmental NGOs (DNGOs), and the regulatory authority (NOSDRAr1) respectively while nine (9) was conducted with the indigenous people. The focus group interviews with the iaNGOs, laNGOs, DNGOs and NOSDRAr1 were not initially planned by the author. However, the participants scheduled to be interviewed by the author decided to include other representatives/supervisors in their organisation after reading the research information and the themes to the research questions. The focus groups with these participants range from 2-7 participants. This provided the author with the opportunity to verify some of her empirical findings from other participants.

However, after the empirical evidence with the corporation, the advocacy NGOs, the regulators and the developmental NGOs, the author decided to conduct focus group interviews with the indigenous people in order to enable them to speak and be given a voice in this study. Although the author had semi-structured questions planned to initiate the conversation among the participants but the focus groups were open-ended to enable the indigenous people to speak within being confined to structured research questions. The author believed that the voices of the local communities/those oppressed by the actions of the others are relatively rare in the critical, social and environmental accounting research because they have been drowned out by the dominant voices of the corporations. By conducting these focus group interviews in which its participants range from 3-12 participants, the author posited that exploring the implications of counter accounting in engaging all the stakeholders and in addressing the problem of human rights violations, accountability, governance, environmental pollution and other conflicts in this study has the potential to make a more impactful contribution to knowledge.

The focus groups with the indigenous people were chosen due to their engagements with the corporations, government and the regulatory authorities. Majority of the participants of the focus groups are either local council members in their communities, women leaders, youth leaders or indigenous people that have been conscientized by the international and local advocacy NGOs to monitor environmental pollutions, human rights violations and trained to educate the indigenous people. In addition, the communities were chosen after they were mentioned by the corporate and the regulatory agencies' representatives interviewed for this study and also due to their affiliation with local, national and international conflicts. The author specifically choose to conduct these focus groups in communities that have taken the corporations to national and international courts for human rights and environmental adjudications. This enabled the author to triangulate the interviews evidence with what had been published by local and international advocacy NGOs, and the media. Due to the dynamic conflict arena of the Niger Delta, access to the local council members (focus group participants) was negotiated through the local advocacy NGOs representatives.

The participants of these focus groups were comfortable speaking to one another which were obvious during the interviews. In addition, the author observed that despite the prominent designations of the community stakeholders interviewed in these focus groups,

they were able to express their views on the research topic and the nature of accountability, governance, human rights, the implications of counter accounts and the engagements of the advocacy NGOs without anyone domineering and influencing the conversation. The author observed that when there were contradictory perspectives from a participant, these were instantly corrected by the other participants and confirmed by the participant that mentioned the contradictory evidence. The focus group interviews shed better light on the everyday realities of the indigenous people which help address the partial dialogic engagements with the powerful stakeholders in the Niger Delta. In addition, as a result of the focus group interviews with the community stakeholders, the author was granted permissions to visit an abandoned ancestral community, polluted farmlands, fish ponds and riverbanks, non-functioning infrastructural facilities constructed by the corporations (*see Appendix 5*).

The process of conducting these semi-structured interviews was not without challenges. Negotiating access with participants was quite difficult. The author negotiated access with potential participants for over 9 months. The first set of interviews were conducted between February and March 2015 while the second phase of the interviews was conducted between August and October 2015. The author was subjected to numerous bureaucratic processes before access to conduct interviews was granted by the regulatory agencies and the MNOC (*see Appendix 4a and b*).²² However, as highlighted in section 5.2.2.2.1 below, the corporations were not willing to participate with the exception of one MNOC. The other MNOCs refused to acknowledge all the correspondence sent to them and the author also sent hard copies of the request through postal service but these letters were never acknowledged. It is pertinent to acknowledge the support received from the advocacy NGOs, one of the local advocacy NGOs gave me the direct contact details of the managing director of one of the MNOC. Despite my calls and his request for the research information guide and questions, access was still not granted to the author.

Furthermore, conducting interviews with the NGOs was neither rosy. Interviews with a few advocacy NGOs and a developmental NGO representative (who later refused to be interviewed) were quite challenging due to the sloppy attitude of a few NGOs' representatives. For instance, the author had an unacceptable experience with a prominent

²² The author could not include the approval received from the corporation due to the confidentiality agreement signed with them.

advocacy NGO's representative not keeping to time despite numerous reminders sent to him. The interview was scheduled for 8am and he was not at his office despite the numerous reminders. The author called him to confirm when he would arrive but discovered that his phone was switched off. The author waited for him until 11am and left to attend another scheduled interview for that day. The hilarious aspect of this challenging experience was that the participant later sent a text message to the author at 12.20pm to confirm if the author was still waiting for him because he was on his way to his office without offering any apologies. It is pertinent for potential researchers and users of this thesis to be aware that conducting qualitative research would never be without challenges because there would be "speed bumps on the road" and potential researchers should be prepared to manage these challenges with a happy demeanour.

Consequently, the following sections provide background information on the stakeholders that participated in this study.

5.2.2.2.1. INTERVIEWS WITH THE REPRESENTATIVES OF THE CORPORATIONS (MNOCr)

Despite identifying the corporations to be interviewed through the qualitative content analysis, majority of the corporations contacted for access refused to participate regardless of the snowballing approach, incessant emails, letters and phone calls made to the representatives of these corporations, with the exception of one MNOCr. Whilst negotiating access with the research liaison representatives of this corporation, initial negotiation was for at least 9 participants comprising a mix of senior managers and frontline employees saddled with the responsibility of liaising with the communities, local and international NGOs and other stakeholders, environmental clean-up and remediation team and the government. After signing the confidentiality agreement and prior to the interviews, the author was informed that access to only one participant would be granted after providing a detailed overview of the research themes.

However, after the interview with MNOCr1, the author requested for an access to a manager in charge of the advocacy NGOs engagement (MNOCr2). The interview with MNOCr1 was tape recorded and consent to publish findings was agreed but MNOCr2 refused to be taped and refused to sign the consent form (*see* Appendix 3 for a sample of the consent form). The full interview transcripts were sent to them for vetting due to the

confidentiality clause stated in the research information guide but MNOCr2 did not confirm if the transcript was satisfactory. The interviewees' identities were anonymized as shown in the table below. However, due to the inability of the author to gain sufficient access to the corporations, secondary data sources were relied on to provide additional insights to the empirical evidence gathered from the corporate representatives interviewed.

TABLE 3

Overview of the MNOCrS details and data sources

Interviewees	Position	Location	Duration	Type of Interview
MNOCr1	Managing Director	Port Harcourt	1hr.42mins	Face-to-face
MNOCr2	Managing Director	Port Harcourt	15-20mins	Face-to-face
Note: 'MNOCr' signifies multinational oil corporations' representative. The interviewees' comments are based on their engagements and observations with the stakeholders in the Niger Delta arena. Their perspectives should not be deduced or labeled as the overall views of the corporation.				

5.2.2.2.2. INTERVIEWS WITH THE REPRESENTATIVES OF THE INTERNATIONAL AND LOCAL ADVOCACY NGOS

Interviews were conducted with international and local advocacy NGOs' representatives. The interviewees were selected as they utilized a range of activist practices that included counter accounting as part of their campaigns to build a transformative network of engagements to resist corporate and governance practices within the Delta. These interviewees had considerable knowledge and experience in relation to the conflicts over human rights, environmental accountability, governance and sustainable development within the Delta and other conflict arenas. The interviews were designed to gather a range of views on topics such as human rights violations, accountability and governance gaps, CSR, unsustainable practices, grassroots environmental advocacies' strategies, their experiences, observations, and engagement with the other arena participants. Nine interviews were conducted with representatives of the international advocacy NGOs (iaNGOr). Seven of the nine interviews were conducted by telephone and skype due to scheduling problems and geographical distance while the remaining two interviews were face-to-face. All interviews were recorded after consent to record and publish findings had been agreed with the interviewees prior to the interviews. The complete interview

transcripts were not forwarded to iaNGOr1-7 for vetting because such vetting clause was not included in their information guide when negotiating access and the participants did not request for their transcripts to be vetted. These seven interviewees were those interviewed during the pilot study. Transcripts for iaNGOr8 and 9 were forwarded to them for vetting. These interviews were conducted in Nigeria, where such clause was considered necessary before access was granted by the participants. The interviewees' identities were anonymized as shown in table 4 below.

TABLE 4

Overview of the iaNGOrs details and data sources

Interviewees	Position	Location	Duration	Type of Interview
iaNGOr1	Director	Ireland	31mins	Telephone
iaNGOr2	Campaign Director	Netherlands	25mins	Telephone
iaNGOr3	Director	UK	59mins	Skype
iaNGOr4	West Africa Rep.	UK	48mins	Skype
iaNGOr5	Director	US	41mins	Skype
iaNGOr6	Director	UK	35mins	Telephone
iaNGOr7	Programme Director	UK	1hr.7mins	Telephone
iaNGOr8	Country Rep.	Nigeria/UK	1hr 29mins	Face-to-face
iaNGOr9	Country Director and Extractives Advisor	Nigeria/Netherlands	1hr 17mins	Face-to-face/(Focus group)
Note: 'iaNGOr' signifies International Advocacy NGOs' representative. The interviewees' comments are based on their engagements and observations with the stakeholders in the Niger Delta arena. Their perspectives should not be deduced or labeled as the overall views of the international advocacy NGOs organisation.				

16 interviews were conducted with the representatives of local advocacy NGOs (laNGOr), of which two were women (laNGOWr9 and 13). These interviews were face-to-face and focus group interviews. Interviews were conducted in the offices of these representatives except for laNGOr1 and 11, which were conducted at their homes. Nine interviewees were purposively selected after an initial documentary analysis to understand the context and to identify the key players within this Delta arena, this led to a snowballing approach, conditional on their willingness to participate. All interviews

were recorded after consent to record and publish findings had been agreed with the interviewees prior to the interviews. The complete interview transcripts were sent to the laNGOs for vetting. Changes were made to the transcripts by the participants before they were analysed. The interviewees' identities were anonymized as shown in table 5 below.

TABLE 5

Overview of the laNGOs details and data sources

Interviewees	Position	Location	Duration	Type of Interview
laNGOr1	Director	Lagos/Bayelsa	1hr. 47mins	Face-to-face
laNGOr2	Director	Lagos/Edo	23mins	Face-to-face
laNGOr3	Director	Lagos/Edo	30mins	Face-to-face
laNGOr4	Project Manager	Rivers	49mins	Face-to-face
laNGOr5	Director	Rivers	1hr. 32mins	Face-to-face
laNGOr6	Director	Rivers	1hr. 18mins	Face-to-face
laNGOr7	ex-Director/LGA chairperson	Rivers	1hr. 22mins	Face-to-face
laNGOr8	Director/co-ordinator of a coalition of laNGO	Rivers	1hr. 25mins	Face-to-face
laNGOWr9	Director (Women advocacy NGO)	Rivers	1hr. 19mins	Face-to-face
laNGOr10	Director/University lecturer	Rivers	53mins	Face-to-face
laNGOr11	Director/co-ordinator of a coalition of laNGO	Bayelsa	1hr. 16mins	Face-to-face/ Focus group
laNGOr12	Project Manager	Bayelsa	1hr. 27mins	Face-to-face
laNGOWr13	Director/Programme Manager for Women	Rivers	45mins	Face-to-face
laNGOr14	Director	Rivers	1hr. 27mins	Face-to-face
laNGOr15	Director	Rivers	52mins	Face-to-face
laNGOr16	Project Manager	Rivers	28mins	Face-to-face

Note: 'laNGOr' signifies Local Advocacy NGOs' representative. The interviewees' comments are based on their engagements and observations with the stakeholders in the Niger Delta arena. Their perspectives should not be deduced or labeled as the overall views of the Local advocacy NGOs organisation.

5.2.2.2.3. *INTERVIEWS WITH THE REPRESENTATIVES OF THE DEVELOPMENTAL NGOS (DNGOR)*

This study draws on six (6) face-to-face interviews with DNGORs, who were identified by MNOCr1. The DNGO were engaged by the corporation to facilitate the implementation of the GMOU programme by liaising with the community stakeholders on behalf of the corporations, thereby acting as an intermediary or channel of communication. These interviewees had considerable knowledge and experience in relation to the conflicts over human rights, environmental accountability, governance and sustainable development within the Delta and other conflict arenas. All interviews were recorded after consent to record and publish findings had been agreed with the interviewees prior to the interviews. The complete interview transcripts were sent to the DNGORs for vetting. Changes were made to the transcripts by the participants before they were analysed. The interviewees' identities were anonymized as shown in table 6 below.

TABLE 6

Overview of the DNGORs details and data sources

Interviewees	Position	Location	Duration	Type of Interview
DNGOr1	Director	Lagos/Rivers	49mins	Face-to-face
DNGOr2	Director/Barrister	Rivers	1hr 43mins	Face-to-face
DNGOr3	Director	Rivers	52mins	Face-to-face
DNGOr4	Director	Rivers	38mins	Face-to-face
DNGOr5	Director/Journalist	Rivers	48mins	Face-to-face
DNGOr6	Director	Rivers	1hr 20mins	Face-to-face/focus group with his staff

Note: 'DNGOr' signifies developmental NGOs' representative. The interviewees' comments are based on their engagements and observations with the stakeholders in the Niger Delta arena. Their perspectives should not be deduced or labeled as the overall views of the developmental NGOs organisation.

5.2.2.2.4. INTERVIEWS WITH THE REPRESENTATIVES OF THE REGULATORS (NOSDRAR AND DPRR)

This study draws from the interviews with the regulatory agencies – the Department of Petroleum Resources (DPR) and the National Oil Spill Detection and Response Agency (NOSDRA). In Nigeria, DPR is the oil industry regulatory agency within the Ministry of Petroleum responsible for the maximisation of revenue and the conservation of the environment. NOSDRA was established by the NOSDRA Act 2006 and is an agency within the Federal Ministry of Environment charged with protecting the environment from damage related to oil spills. NOSDRA is responsible for implementing the National Oil Spill Contingency Plan (NOSCP) in accordance with the International Convention on Oil Pollution Preparedness, Response and Cooperation (OPRC 90). NOSDRA is a public-sector organisation established with the statutory obligations to protect the environment for current and future generations of Nigerians. Since its establishment, NOSDRA has been responsible for ensuring compliance with environmental standards in the petroleum industry of Nigeria. However, the main regulatory framework for environmental pollution and remediation, the EGASPIN (The Environmental Guidelines and Standards for the Petroleum Industry in Nigeria) resides within the jurisdiction of DPR, which could be viewed as a conflict of interest (SDN, 2015a).

Despite going through an onerous process of negotiating access with these regulatory bodies which resulted in the issuance of an approval letters (*see Appendix 4*), interview access with the representatives of these bodies were restricted to two participants. These interviewees had considerable knowledge and experience in relation to the conflicts over human rights, environmental accountability, governance and sustainable development within the Delta. The interviews with the regulators were taped and consent to publish findings was agreed but DPRr2 refused to be taped and refused to sign the consent form. The complete interview transcripts were sent to them for vetting due to the confidentiality clause stated in the research information guide. DPRr2 argued that the transcript does not reflect her perspective²³. The interviews with NOSDRAr1 was conducted at the beginning of the fieldwork in the Niger Delta in August and a follow-up focus group interview was

²³ It is pertinent to state that the interviewee was no longer comfortable with the views expressed in the transcript and hence, little or no reference was made to the interview evidence from DPRr2 in this thesis. This should neither be taken as the transcript was not accurate.

conducted in September 2015. The interviewees' identities were anonymized as shown in table 7 below

TABLE 7

Overview of DPRrs and NOSDRAr details, and data sources

Interviewees	Position	Location	Duration	Type of Interview
DPRr1	Managing director	Rivers	1hr 23mins	Face-to-face
DPRr2	Director	Rivers	20-25mins	Face-to-face
NOSDRAr1	Regulator/Supervisor	Rivers	1hr 26mins & 58mins	Face-to-face/Focus group with one other supervisor
NOSDRAr2	Regulator/Director	Abuja	1hr 17mins	Face-to-face

Note: 'DPRr' signifies Department of Petroleum Resources while 'NOSDRAr' signifies National Oil Spill Detection and Response Agency. The interviewees' comments are based on their engagements and observations with the stakeholders in the Niger Delta arena. Their perspectives should not be deduced or labeled as the overall views of the regulatory agencies.

5.2.2.2.5. INTERVIEWS WITH COMMUNITY STAKEHOLDERS

This study draws from the interviews (mix of one-to-one and focus group) with the community stakeholders in the Delta region through the support of the laNGOs. The community stakeholders interviewed volunteered to participate in the research and were those with considerable knowledge and experience in relation to the conflicts over human rights, environmental accountability, governance and sustainable development emerging from oil spills and gas flaring. The interviews were conducted in English but some indigenous people responded with '*Pidgin English*', which the author tried to capture and translate to English where necessary.

Interviews were conducted in 13 communities across– Rivers, Bayelsa and Delta States in the Niger Delta region. These three states are the main oil-producing States in terms of the volume of oil extraction. A total of 20 interviews was conducted with the community groups. 5 were with the council of chiefs (community leaders) (CLs1-5), 2 with the

women leaders (CWL1-2), one with an ex-youth leader (CYL1) while the remaining 12 were with indigenous people (IP1-12) from across the three States visited.

Whilst collecting data, the author visited polluted farmland, lakes, and fishponds, and photographic evidence was taken (*see Appendix 5*). Access to the community stakeholders were negotiated through the support of the local advocacy NGOs due to the incessant conflicts within the Delta region. The interviews were taped and consent to publish findings was agreed with all the participants using the consent forms. However, the interviews' transcripts were not forwarded to the community stakeholders because majority of them lack access to the internet except for IP7. In addition, vetting of the transcripts were not considered a substantial threat to this study because the participants' responses were similar. The interviewees' identities were anonymized as shown in table 8 below.

TABLE 8

Overview of the community stakeholders' details and data sources

Interviewees	Position	Location	Duration	Type of Interview
CLs1	Community leaders/Activist	Rivers	1hr 14mins	Focus group
CLs2	Community leaders/Activist	Rivers	1hr 15mins	Focus group
CLs3	Community leaders	Bayelsa	37mins	Face-to-face
CLs4	Community leaders	Rivers	48mins	Focus group
CLs5	Community leaders	Bayelsa	26mins	Focus group
CWL1	Women leader/Activist	Rivers	51mins	Focus group
CWL2	Women leader	Bayelsa	6mins	Face-to-face
CYL1	Ex-Youth leader	Bayelsa	13mins	Face-to-face
IP1	Indigenous people	Rivers	1hr 11mins	Focus group
IP2	Indigenous people/Activist	Rivers	1hr 28mins	Face-to-face
IP3	Indigenous people/Activist	Rivers	39mins	Focus group
IP4	Indigenous people	Rivers	26mins	Face-to-face
IP5	Indigenous people	Bayelsa	7mins	Face-to-face

IP6	Indigenous people	Rivers	47mins	Face-to-face
IP7	Indigenous people/Barrister/Activist	Rivers	1hr 23mins	Face-to-face
IP8	Indigenous people	Bayelsa	30mins	Focus group
IP9	Indigenous people/Activist	Bayelsa	41mins	Focus group
IP10	Indigenous people/Activist	Delta	20mins	Face-to-face
IP11	Indigenous people/Activist	Delta	27mins	Face-to-face
IP12	Indigenous people/Activist	Delta	53mins	Face-to-face

Note: ‘CLs’ signifies Community Leaders while ‘CWL’ signifies Community Women Leader, ‘CYL’ signifies Community Youth Leader and ‘IP’ signifies Indigenous People. The interviewees’ comments are based on their everyday realities, engagements, and observations with the stakeholders in the Niger Delta arena.

5.3. DATA ANALYSIS

This project generated an enormous data that was challenging to analyse. However, I was able to overcome this daunting challenge after studying Humphrey and Lee, ed. 2004 with emphasis on O’Dwyer, 2004 and Scapens, 2004; Bryman and Bell, 2011; Saunders *et al.*, 2009; Tracy, 2013; Hennink *et al.*, 2011; Saldana, 2013; Richards, 1999; Yin, 2003. The data analysis process commenced immediately after each interview, through the reflective notes on the interviews by highlighting the emerging issues identified by the participants. These reflective notes were also used to highlight the emerging insights from the taped interviews. The taped interviews were listened to several times to identify emerging themes before full transcription was conducted. The author personally transcribed the 57 interviews to avoid losing the emerging themes and this enabled the author to critically reflect on the data, the reflective interview notes, the secondary data and the photographic evidence. Whilst transcribing, additional reflective notes were taken to identify emerging themes from the transcripts that could address the research questions in this thesis and could support or contrast findings from previous literature.

The recordings were listened to several times before and after the transcription to correct errors in the transcripts and to systematically prepare the data for coding by manually

highlighting relevant sections and by noting emerging themes on the transcripts along with the fieldwork notes to generate open codes. The review of these transcripts enabled the author to identify patterns emerging from the data without the author imposing a predefined data analytical model to reduce the data to manageable themes, thereby missing issues discussed by the participants. At the commencement of the data analysis process, the author coded the data using the themes identified in the interviews' guide but later decided to collapse the growing numbers of themes under three core themes- Accountability, Governance and Power Struggle. NVivo 11 was used to categorize the data into manageable sub-themes under these three broad categorisations. A list of all the codes was compiled to identify the most significant themes and a secondary close coding exercise was undertaken to reduce the codes to manageable sub-themes. The author then went back to listen to the tapes to develop short summaries around the emerging close coded themes.

The emerging codes from this iterative process facilitated the descriptive interpretive analysis reported in this thesis by collating and retrieving the relevant codes for data interpretation, particularly when categorising the data using NVivo. The data interpretation process in the empirical chapters initially focused on a storytelling analysis approach without extensive reference to the literature. After the initial analysis, secondary interpretation of data was conducted to help narrow the focus of the narratives to prior literature and the theorisation in chapter 4. This process resulted in the extraction of some of the codes initially thought of as relevant. This final procedure enabled the author to gain an in-depth understanding of the interviews and greater confidence in the robustness of the interpretation of data in relation to counter accounting and accountability in the Delta arena.

5.4. CONCLUDING COMMENTS

This chapter provided an overview of the methodological assumption that subsequently influenced the research method and data analysis process adopted in this study. The paradigm adopted influenced how this study was conducted, particularly the rationale for using a case study to address the research questions through qualitative methods comprising a mix of qualitative content analysis and semi-structured interviews with

multiple stakeholders across the Delta arena. The methodological assumption influenced how the empirical chapters 6, 7, 8 and 9 were drafted and interpreted. Chapter 6 highlights the historical dimension of counter accounts and activism for inclusive accountability and engagement for the respect and protection of human rights and environmental rights among the arena participants in the Delta.

CHAPTER 6: HISTORICAL EVALUATION OF COUNTER ACCOUNTS AND ACCOUNTABILITY WITHIN THE DELTA ARENA

6.0. INTRODUCTION

This chapter explains the first research question by conducting a documentary content analysis of counter accounts and counter-counter accounts to provide answers to – “*why are counter accounts produced to address and drive accountability, advancement of human rights and sustainable development within the Niger Delta conflict arena?*” The emphasis is not on the quantity of counter accounts produced but rather on why and what was accounted for. This facilitated an understanding of the historical dimension of counter accounts within this arena. A timeline was conducted to provide historical insight into the inception and the evolution of the conflicts that engendered numerous counter accounts, campaigns and transformative processes.

6.1. TIMELINE: WHY COUNTER ACCOUNTS AND ACCOUNTABILITY?

The origin of counter accounts within this arena could be traced to the campaign by the Movement for the Survival of the Ogoni People (MOSOP) led by Dr. Garrick Barille Leton and Ken Saro-Wiwa acting as the spokesperson in the 1990s against Shell Petroleum Development Corporation (SPDC) in Ogoniland of Rivers State, Nigeria (Ako, 2015; Isumonah, 2015).²⁴ Oil was first discovered at Oloibiri in Bayelsa State in 1956 while in 1958 commercial deposit was found in Ogoni (Demirel-Pegg and Pegg, 2015; Fentiman and Zabbey, 2015). Pegg and Zabbey (2013) argued that according to Shell Oil’s own figures, 634million barrels of oil worth US\$5.2billion were taken from Ogoniland from 1958–1993. MOSOP’s activism was that SPDC polluted the environment the Ogoni communities depend on for their livelihoods without any economic and infrastructural development. SPDC was accused of environmental degradation and ‘*waging ecological war*’ against the Ogonis while the federal government was accused of practising genocide (Okonta and Douglas, 2003; Saro-Wiwa, 1992).

²⁴ Demirel-Pegg and Pegg (2015, p.657) and Senewo (2015, p.665) argued that the Ogoni people live on approximately 400 square miles or 1000 square kilometers of land located east of Port Harcourt in Rivers State, Nigeria.

Ken Saro-Wiwa wrote the 'Ogoni Bill of Rights' (OBR)²⁵ that called for the political or governance autonomy and environmental self-determination of the Ogoni people (Okonta and Douglas, 2003; Social Action, 2014a, 2009b). The OBR was adopted on the 26th August 1990 by the Ogonis (Demirel-Pegg and Pegg, 2015; Senewo, 2015). Senewo (2015, p.665) contended that "although Bills of Rights like the United States are always directed at government, the OBR was the first of its kind to be directed at both government of Nigeria and transnational oil-prospecting companies such as Shell. Saro-Wiwa's linkage of the Nigerian nation-state to Shell made them prime precursors of the Ogoni situation." This OBR could be seen as an important Bill in the environmental and human right struggles against 'neo-colonial policies of natural resources' by the government and its oil operator –SPDC on Ogoniland and the Niger Delta (Isumonah, 2015; Okonta and Douglas, 2003).²⁶ The OBR was written to fight the repression and ecocide by the federal government and Shell, and to demand control and community ownership of the natural resources found in their land (Demirel-Pegg and Pegg, 2015). Nigeria operates a centralized resource control system where ownership of natural resources is conferred on the federal government (Ako, 2015; Saro-Wiwa, 1995). The assumption that the deregulation of the colonial policies of the mineral resources was the only medium through which the resource control and ecological rights of the Ogonis could be secured (Saro-Wiwa, 1995).

Senewo (2015) argued that MOSOP presented the OBR to the federal government and to Shell in 1990 but neither the government nor the corporation responded. Their unresponsiveness prompted the addition of an addendum to the bill in August 1991 to appeal for assistance from the international communities when MOSOP realised that the federal government was not responding to their request. Ken Saro-Wiwa addressed the United Nations Working Committee on Indigenous People in Geneva in July 1992 to appeal for their assistance in curbing the environmental menace against the Ogonis (Saro-Wiwa, 1995) and to drive an institutional change in environmental legislation. His campaign received support from iaNGOs such as Amnesty International, Greenpeace, Human Rights Watch (Ako, 2015; Bob, 2005; Saro-Wiwa, 1995). Bob (2005, p.82)

²⁵ See Saro-Wiwa (1995, p.66-77) and Social Action (2009b, p. vii) Appendix 1 'Ogoni Bill of Rights' presented to the government and people of Nigeria, November 1990.

²⁶ Demirel-Pegg and Pegg (2015, p.658) claimed that the OBR served as a template that was adopted in modified forms by various groups in the Niger Delta such as the Ikwerre Rescue Charter, the Kaiama Declaration of the Ijaw People and the Oron Bill of Rights.

argued that “on November 24, 1992, a handful of activists demonstrated at Shell’s London office, threatening an international campaign unless Shell agreed to compensate local communities for the impacts of its operations on the Delta.”

Their activism did not only seek to address the problem of environmental degradation and the systematic deprivation of the Ogonis but also to elicit the recognition of communities’ engagement and accountability of the oil wealth for the development of the Ogonis and the Niger Delta (Ako, 2015; Isumonah, 2015). MOSOP advocated for non-violence, intellectual and evidence-based counter-accountability campaign from its local and its international supporters (Demirel-Pegg and Pegg, 2015; Rowell *et al*, 2005).²⁷ For instance, rather than ousting Shell out of Ogoniland through violence, Bob (2005, p.82-83) and Social Actions (2014, p.3) reported that a letter was sent to Shell, Chevron and NNPC on the 3rd December 1992, requesting for the sum of US\$10billion (consisting of US\$6billion in royalty for past oil production and US\$4billion as damages for the environmental degradation). Alongside their demand, a 30-day ultimatum expiring on the 3rd January 1993 was issued to Shell, Chevron and NNPC to either meet their demands or to cease operation in Ogoniland (Bob, 2005; Osaghae, 1995; Social Action, 2014b).

On the 4th January 1993²⁸ between 100,000-500,000, indigenous people participated in the Ogoni Day carrying twigs as a symbol of environmental pollution and English Language banners (despite being *conscientized in their local languages and dialects*) challenging Shell and the government, protesting against their political and economic marginalisation, environmental degradation, ethnic extinction and proclaiming the group as indigenous people (Osaghae, 1995; Senewo, 2015; Freire, 2002). Shell was ousted out of Ogoniland due to this campaign (Senewo, 2015; Bob, 2005)²⁹. To amplify their campaign through the media, MOSOP hired a video team and invited Greenpeace to record pollution and environmental damage (Bob, 2005).³⁰ The coalition with Greenpeace

²⁷ Bob (2005, p.106) as cited by Demirel-Pegg and Pegg (2015, p.658) argued that “although some Ogoni used violence, these unusual events contravened MOSOP policy and were quickly condemned by the leadership.”

²⁸ This day is now referred to as the Ogoni Day (Senewo, 2015).

²⁹ See: <https://www.youtube.com/watch?v=qkFEhnnwfwI>

³⁰ Bob (2005, p.83-84) claimed that “although Ogoni Day garnered no contemporaneous media coverage outside Nigeria, Saro-Wiwa screened the videotapes at the UNPO (Unrepresented Nations and Peoples Organization) General Assembly in The Hague at the end of January... His speeches attacking Shell won him notice in the Netherlands, Shell’s home country.”

allowed the Ogoni's campaign for social and environmental justice to become part of an international anti-oil campaign and the publication of a Greenpeace counter account titled '*Shell-Shocked: The Environmental and Social Costs of Living with Shell in Nigeria*' in 1994 (Bob, 2005).³¹

This campaign dramatically escalated from a regional conflict in 1995 with the arrest and subsequent execution of Ken Saro-Wiwa and eight other MOSOP activists (the Ogoni 9) by the federal government. The hanging of the Ogoni 9 activists marked a substantive transformation in the international visibility of the social, economic, and ecological damage of oil production in the Delta, which was amplified using a range of counter-accounts produced by iaNGOs (Amnesty International 2009, 2011, 2013, 2015a; Amunwa, 2011; Christian Aid, 2004; Friends of the Earth, 2011; UNEP, 2011). The reaction to the Ogoni 9 execution escalated what was a partisan regional campaign into a series of high-profile international campaigns for human rights accountability, environmental protection, social justice, corporate responsibility, effective governance and sustainable development (Ako and Ekhatior, 2016; Baumuller *et al.*, 2011; Conway, 2010; Gray and Gray, 2011; Ruggie, 2013).³² Rowell *et al.*, (2005, p.6) claimed "Saro-Wiwa's death sent shock waves around the world. A UN Security Council debate on Liberia was interrupted; protests broke out in many European and American cities where Shell had a presence. Nigerian embassies were also targeted." Isumonah, (2015) and Rowell *et al.*, (2005) argued that there was evidence that their death was premeditated by the government and Shell.³³ Demirel-Pegg and Pegg (2015, p.658) argued that "it is thus not surprising that oil companies (are) used to dealing with one Nigerian federal government or that government which depends upon oil for about 80% of its total revenues and 95% of its foreign exchange earnings would find such a demand revolutionary and unacceptable." Before the conviction of the Ogoni 9, over 2000 Ogonis had been massacred, raped, beaten, imprisoned, maimed and some were on exile. Villages

³¹ The author could not find any copy of this report online, on Greenpeace webpage or in the library.

³² Their death sentence on the 31 October 1995 resulted in international outrage. See: In remembrance- Ken Saro-Wiwa Part IV <https://www.youtube.com/watch?v=50AGOBgoi3U>

³³ The civic disturbances tribunal was made up of two judges and a military officer. The defence lawyers withdrew from representing the plaintiff in the hearings after alleging that the tribunal's panel were bias. See 'In remembrance – Ken Saro-Wiwa Part III' https://www.youtube.com/watch?v=NsH4Y_hMTPI. Frynas (2001, p.50) and Isumonah (2015, p.651) claimed that there was evidence that their death was prearranged.

were burnt by the military personnel during the dictatorship rule of General Sani Abacha³⁴ (Okonta and Douglas, 2003; Rowell *et al.*, 2005).

Their execution resulted in a stepwise change in local, regional (Niger Delta), national and international campaigns particularly against Shell and other MNOCs in Nigeria and in other controversial and environmentally polluted regions across the globe for greater and inclusive accountability, environmental accountability, effective governance, respect and protection of human rights and sustainable development (Conway, 2010; Rowell *et al.*, 2005; Ruggie, 2013; Ako and Ekhaton, 2016; Baumuller *et al.*, 2011).³⁵ For instance, over 1000 people from across the Niger Delta in August 1997 participated in a rally at Aleibiri, a village in Bayelsa State that gave birth to a ‘Chicoco movement’ (Bob, 2005; Rowell *et al.*, 2005; Watt, 2015). Watt (2015) claimed the ‘Chicoco movement’ linked civic organisations and youth movements from all ethnic groups in the Niger Delta which include Andonis, Ogonis, Ijaws, Ikwerres, Itsekiri, Urhobos, and Ilajes. In congruence to MOSOP’s environmental campaign, the ‘Chicoco movement’ demanded an end to ecological damage, compensation for environmental pollution to the people, and demilitarization of the Delta communities (Rowell *et al.*, 2005; Watt, 2015). Likewise, in May 1998, Bola Oyinbo led a non-violence campaign against Chevron for the environmental pollution experienced by the people due to Chevron’s operation in Ondo State (Rowell *et al.*, 2005). Furthermore, on the 11 December 1998, Ijaw youths from Bayelsa State comprising over 500 communities met in Kaiama (a village in Bayelsa State) to ‘deliberate on the best way to ensure the continuous survival of the indigenous peoples of the Ijaw ethnic nationality of the Niger Delta within the Nigerian State’ (Rowell, 2005; Tuodolo and Kaiser-Wilhelm, 1998). They formed the Ijaw Youth Council and their campaign led to the adoption of a ‘Kaiama Declaration’ (Bob, 2005; Manby, 1999; Watt, 2015). Their demand was argued to be synonymous to the demands made in the Ogoni Bill of Rights (Bob, 2005; Rowell *et al.*, 2005; Senewo, 2015; Tuodolo and Kaiser-Wilhelm, 1998).

³⁴ The chronological analysis of events before and during the Ogoni 9 death were distinctly documented in Okonta and Douglas (2003) ‘Where Vultures Feast: Shell, Human Rights and Oil’; Rowell, Marriott and Stockman (2005) ‘The Next Gulf: London, Washington and Oil Conflict in Nigeria’ and Saro-Wiwa (1995) A month and a day.’

³⁵ Their death sentence on the 31 October 1995 resulted in international outrage. See: In remembrance- Ken Saro-Wiwa Part IV <https://www.youtube.com/watch?v=50AGOBgoi3U>

The Kaiama declaration attributed the conflict in the Delta to the struggle for political autonomy and the control of oil resources. The Kaiama declaration asserted that environmental pollution in Ijawland by MNOCs and the Nigerian State arise mainly because Ijaw people have been robbed of their natural rights to own and control the resources through the use of the Land Use Decree of 1978, the Petroleum Decrees of 1969 and 1991 and the Lands (Title Vesting) Decree No.52 of 1993 (Osborne Land Decree). The Kaiama declaration argued that all land and natural resources within the Ijaw territory belonged to the Ijaw communities and that was the basis of their survival. Furthermore, the Kaiama Declaration concluded that the Youth Council ceased to recognize all decrees enacted without their participation and consent. Following their statement, the Youth Council called for the military and repressive forces of the Nigerian government to withdraw from the region and warned that any oil corporations that has employed the services of armed forces to protect its operations would be regarded as an enemy of the Ijaw people (Human Rights Watch, 1999, 2005; Rowell *et al.*, 2005; Tuodolo and Kaiser-Wilhelm, 1998).

Whilst the author undertook reviews of the histories of counter accounting engagements within this arena, the focus of this section was to develop a timeline to understand why counter accounts were produced as part of the non-violence and evidence-based anti-oil accountability campaign in Ogoniland. The reviews above revealed that the actions for inclusive accountability and engagement adopted the strategy of demobilising political systems and galvanising actions from the local, regional, national and international arenas to advocate for change within an unsustainable arena (Ako, 2015; Watt, 2015; Friere, 2002; Contrafatto *et al.*, 2015; Brown *et al.*, 2015; Apostol, 2015). The timeline below identified the key stakeholders in this arena, some of the key emancipatory anti-oil accountability and human right campaigns by individuals, community groups, local and international NGOs, as well as the engagement of the MNOCs and the responses from the government.

Individuals, communities, and NGOs have helped problematize and represent the voices of the oppressed indigenous people for over 25 years. This activism were embedded within the struggle for power, zero tolerance to environmental pollution, zero tolerance to corruption, transparency and accountability for environmental pollution and the wealth generated from the exploration and the campaign against the application of double

standards within the arena. These campaigns were conducted through diverse publicity stunts, articles, press releases, protest, shareholders' group resolutions and campaigns, advertising, conducting a scientific investigation (such as UNEP 2011) to conscientize communities' people to demand accountability and the respect of their human rights. Their advocacies led to numerous coalitions with other local and international activist groups to drive campaigns for legislative reforms. This resulted in the reform of the NOSDRA Act, 2006 and the introduction of the Petroleum Industry Bill (PIB) in 2012. The Petroleum Industry Bill (PIB) (2012) would have established a framework for the actualization of accountability, transparency and the respect of human rights by stakeholders within this arena but this bill has not been passed by the legislature (Amnesty International, 2012). Amnesty International (2012, p.4) asserted that

“The drafting of the PIB reflects the most comprehensive review of the legal framework for the oil and gas sector in Nigeria since the industry began commercial operations in the 1960s and could provide an important opportunity to ensure that the social and human rights impact of the oil industry are adequately addressed.”

Instead of approving the PIB, an abridged version of the PIB called the Petroleum Industry Governance (PIG) Bill, 2016 was proposed. This abridged version excluded the Petroleum Host Community Fund (PHCF) earmarked for communities' protection and development in the initial PIB (PIG Bill, 2016; Addeh, 2016; Payne, 2015; Perchstone and Graeys, 2016). For an overview of the key events on the historical evaluation of why counter accounts were produced in the Niger Delta, see Table 9 below titled “*Overview of the Conflicts, Counter accounts and Engagements in the Delta from 1990-2017.*”

1990-1995	1996 - 2000	2001-2006
<p data-bbox="436 411 539 432">1990-1991</p> <p data-bbox="181 443 797 531">Movement for the Survival of Ogoni People (MOSOP) established to campaign for the ethnic minority rights after 35 years of oil pollution.</p> <p data-bbox="181 571 797 627">Ken Saro-Wiwa accused the Nigerian government of practising genocide and the oil corporations of waging ecological war.</p> <p data-bbox="181 667 797 722">Ogoni Bill of Right presented to Federal government and the oil corporation, such as Shell.</p> <p data-bbox="436 762 539 783">1992-1993</p> <p data-bbox="181 794 797 882">On the 4th January 1993 tagged Ogoni Day, about 300,000 people took part in a political non-violence rally to request for their right.</p> <p data-bbox="181 922 797 978">Shell was forced to stop production in Ogoniland because of the protest.</p> <p data-bbox="181 1018 797 1074">Environmental Rights Action (ERA) founded. A local advocacy NGO affiliated to the Friends of the Earth International.</p> <p data-bbox="436 1121 539 1142">1994-1995</p> <p data-bbox="181 1153 797 1209">Ken Saro-Wiwa & others arrested, and imprisoned for 9 months, triggering national and international campaigns for their release.</p> <p data-bbox="181 1249 797 1305">Greenpeace published ‘Shell-Shocked: The Environmental and Social Costs of Living with Shell in Nigeria.’</p>	<p data-bbox="1099 411 1202 432">1996-1997</p> <p data-bbox="819 443 1480 563">Commonwealth Ministerial Action Group (CMAG) suspended Nigeria from being a commonwealth country between 11th November 1995 to 29 May 1999 condemning the undemocratic human right violation of Ken Saro-Wiwa and the Ogoni people.</p> <p data-bbox="819 603 1480 691">Escalated into an extensive rise of local and international civil society organisations to address the pollution and violation of human rights.</p> <p data-bbox="819 730 1480 786">Wiwa vs Shell case was filed in the United States of America (USA) to seek redress for Ken Saro-Wiwa and the other 8 Ogoni people.</p> <p data-bbox="819 826 1480 882">In 1997, ECCR shareholders’ resolution was presented at Shell’s Annual General Meeting.</p> <p data-bbox="819 922 1480 978">Over 1000 people participated in a rally creating the ‘Chicoco movement.’</p> <p data-bbox="1099 1018 1202 1038">1998-1999</p> <p data-bbox="819 1050 1480 1106">Between 1998-1999, military crackdown in the Niger Delta region against protesters.</p> <p data-bbox="819 1145 1480 1201">Non-violent protest by youths from 42 communities against Chevron.</p> <p data-bbox="819 1241 1480 1297">Ijaw Youth Council was formed and adopted the ‘Kaiama Declaration’</p>	<p data-bbox="1753 411 1856 432">2001-2002</p> <p data-bbox="1503 443 2119 531">The emergence of armed insurgency groups including the Movement for the Emancipation of the Niger Delta (MEND), fighting for social improvements and control of oil production.</p> <p data-bbox="1503 571 2119 691">Formation of MEND and the rise of political insurgency groups stimulated an extensive 9 months’ conflict, which resulted in the destruction of oil installations. Because of this threat, the prices of oil skyrocketed to \$50 per barrel from \$43 per barrel.</p> <p data-bbox="1503 730 2119 786">Extensive destruction of oil installations, kidnapping of oil workers and government officials.</p> <p data-bbox="1503 826 2119 1169">Esther Kiobel (whose husband was hanged along with Ken Saro-Wiwa) sued Shell in US Federal Court. The case was eventually dismissed in 2013. The case was dismissed on the 17 April 2013 on the basis that the abuse was not committed in the US and the plaintiff is not a US citizen. This ruling hindered other lawsuits on human rights violation against MNC outside the US from being adjudicated in the US. Activists claimed the decision was a setback for international human rights, thereby hindering the causes for human rights redress in the US. This opened a global horizon for countries where human rights perpetrated in other countries could be adjudicated.</p> <p data-bbox="1503 1209 2119 1265">600 Delta women shut down Chevron/Texaco oil facility for 10 days by occupying their sites.</p>

<p>While they were imprisoned, World Bank published a report titled 'defining an environmental development strategy for the Niger Delta' on the 25 May 1995.</p> <p>The case was withdrawn from the Nigerian judicial system under the directives of General Sani Abacha and was placed under a court called civic disturbances tribunal consisting of 2 judges and a military officer.</p> <p>On 30 and 31 October, nine of the accused were convicted and sentenced to death while six others were acquitted.</p> <p>On the 10th November 1995, Ken Saro-Wiwa and the 8 Ogoni people were hanged (Ogoni 9).</p> <p>With the announcement of their death, the case became an international campaign for human right, environmental degradation, and accountability.</p> <p>National and international campaign claiming Shell was responsible for the death of Ken Saro-Wiwa and the 8 Ogoni people.</p> <p>Shell in 1995 published a counter video clip to debunk the allegations peddled against them over the death of Ken Saro-Wiwa and the 8 Ogoni people.</p>	<p>Human Rights Watch published 'The Price of Oil: Corporate Responsibility and human rights violations in Nigeria's oil-producing communities'.</p> <p>Oputa panel also known as Human Rights Violations Investigation Commission (HRVIC) was formed to examine military human rights violations from 1966-1999. The commission received over 1000 petitions and examined 340 cases. These cases include the human rights violations of the 9 Ogonis, environmental degradation of Ogoniland and other cases of environmental degradation and military brutality in the Delta.</p>	<p>In May 2002, Oputa panel published its report, identifying a range of problems in Delta.</p> <p style="text-align: center;">2003-2004</p> <p>Human Rights Watch wrote to Shell and other oil corporations in the Delta to take preventive measures to avoid violence in the region.</p> <p>Period of violence by military resulting in deaths, houses destroyed, displacement of people</p> <p>40% of oil production closed due to the rise of insurgent groups.</p> <p>Parliament ordered Shell to pay \$1billion to affected communities.</p> <p>Series of counter accounts were published e.g. Christian Aid,</p> <p>Nigeria Extractive Industries Transparency Initiative was established to enshrine transparency, accountability and effective governance in the management of the oil industry and its revenue but its activities were legislatively backed-up by an Act in 2007.</p> <p style="text-align: center;">2005-2006</p> <p>President set up a reconciliation process between Shell and the Ogoni. The proposal for an extensive scientific environmental assessment of Ogoniland emerged from this dialogue.</p>
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		<p>In 2005/2006, ECCR shareholders' resolution was presented at Shell's Annual General Meeting. This resolution called for an improvement in Shell's performance within the region, stakeholder's consultation, risk analysis; and social and environmental impact analysis. However, Shell called for a rejection of the resolution.</p> <p>Chevron adopted a Global Memorandum of Understanding (GMOU) as a framework for engaging the communities in the Delta.</p> <p>Sculpture of Ogoni 9, funded by Platform, unveiled in London.</p> <p>IUCN-World conservation report presented to UN, Nigerian government & Shell.</p> <p>Shell pursued reconciliation with the people of Ogoniland and consequently established an Ogoni re-entry unit to facilitate a dialogue.</p> <p>In May 2005, Reverend Father Mathew Hussan Kukah was appointed by the government to facilitate a reconciliation process between Shell and the Ogoni people. The proposal for an extensive scientific environmental assessment emerged from the reconciliation and this led to the UNEP (2011) report on Ogoniland.</p> <p>Chevron and Shell adopted a Global Memorandum of Understanding (GMOU) as a framework of engaging the communities in the Delta in 2005 and 2006 respectively.</p>
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		<p>Series of counter accounts were published e.g United Nations report 2006 (and so on).</p> <p>Remains of Ken Saro-Wiwa and the eight Ogoni's were recovered after they were hanged.</p> <p>Shell pursued reconciliation with the people of Ogoniland</p>
<p style="text-align: right;">2007-2010</p> <p style="text-align: center;">2007-2008</p> <p>Growth in international media & photo accounts revealing environmental degradation, human right abuse and violence. These media reports include Al Jazeera, CNN, BCC, Channel 4, Guardian, ABC News, Ed Kasha photo report on the horror of Shell in the Niger Delta, George Oshodi photo reports.</p> <p>'Shell is Guilty' campaign by iaNGOs on behalf of Ken Saro-Wiwa.</p> <p>Stakeholders' dialogue to engage the Ogonis and to re-install Shell's operations in Ogoniland,</p> <p>On the 13th November 2008, Dublin Street sign was changed in remembrance of Ken Saro-Wiwa.</p> <p>During this period, there was diverse stakeholders' dialogue to re-install Shell's exploration in Ogoniland. This resulted in</p>	<p style="text-align: right;">2011-2012</p> <p style="text-align: center;">2011-2012</p> <p>FOE/Milieudefensie published a Shadow account titled 'Erratum to Shell Annual Report 2010' and was presented to shareholders and Shell's 2011 AGM.</p> <p>Platform published 'Counting the cost: corporations & human rights abuses in the Niger Delta.'</p> <p>Guardian published a documentary on the pollution of Delta.</p> <p>UNEP published its critical findings on the environmental assessment of Ogoniland 'Environmental Assessment of Ogoniland.' The report revealed that remediation and restoration of Ogoniland are possible but might take up to 30 years. They observed 900% level of benzene in drinking water of Nisisioken Ogale community above WHO guideline. Furthermore, in 49 cases, they observed hydrocarbons in soil at depths of at least 5m. They evaluated more than 200 locations, 1122 kilometres of pipelines, 4000 soil and water samples and more than 5000 medical records. The study claimed that the environmental remediation and restoration of Ogoniland is possible but it might take 25 to 30 years.</p>	<p style="text-align: right;">2013-2017</p> <p style="text-align: center;">2013-2014</p> <p>'Publish what you pump' and 'what you paid campaign' launched by ERA/ FOE. This was aimed at filling the gap in 'the publish what you pay' initiatives by advocacy NGOs to facilitate the transparency initiative of NEITI.</p> <p>IUCN-NDP published its reports after Shell's consultation 'Sustainable Remediation and Rehabilitation of Biodiversity and Habitats of Oil Spill Sites in the Niger Delta'.</p> <p>Shell web chat 'improving lives & supporting Nigeria's development.'</p> <p>A Dutch court found that Shell breached its duty of care to prevent third-party interference with its installations in a case supported by ERA & FOE International.</p> <p>A farmer was compensated in Ikot Ado when Shell was found guilty of pollution in the Netherlands.</p>

<p>counter actions by advocacy NGOs such as the Ogoni Solidarity Forum/Social Actions.</p> <p>In February 2007, UNEP announced its assessment of Ogoniland project with SPDC sponsorship based on the ‘polluter pays principle’.</p> <p style="text-align: center;">2009-2010</p> <p>Between August 2008 and February 2009, there were two massive oil spills in the Bodo communities, which destroyed the vegetation, land and the livelihood of about 69000 people.</p> <p>Counter accounts produced ‘Nigeria: Petroleum, Pollution and Poverty in the Niger Delta’ (AI), ‘The true cost of Chevron’ (coalition), ‘Shell in the Niger Delta’ (ECCR).</p> <p>Increased violence and worsened social conditions in the region was argued to have led to major shortfall in crude oil production from 2.6million in 2005 to 1.7million barrels per day in 2009.</p> <p>UNEP commenced a 14-month study of the environmental devastation in Delta.</p> <p>The legitimacy of UNEP’s study challenged due to Shells’ sponsorship.</p> <p>The increased violence led to a major shortfall in crude oil production.</p>	<p>Federal Government committee set up to address UNEP findings. Findings revealed that the committee submitted its report to the Presidency in May 2012 without disclosing it to the public. Therefore, the content of the report is unknown.</p> <p>Shell web chat ‘Shell in Nigeria – working in a complex environment.’ This was done to engage and address the questions raised by its stakeholders within the region and outside the region.</p> <p>Minister of Petroleum Resources established Hydrocarbon Pollution Restoration Project (HYPREP) to implement the UNEP report.</p> <p>HYPREP members not paid for 18 months and there had not been any significant implementation of UNEP’s report.</p> <p>Civil societies and Ogoni call for the dissolution of HYPREP.</p> <p>The lawsuit filed against Shell in the UK by Bodo community for oil spilt in 2008 and 2009.</p> <p>IUCN-NDP consulted by Shell to provide independent, scientific advice on the remediation of bio-diversity and habitats of oil-spill sites in the Delta.</p> <p>Independent satellite assessments by Accufacts through the engagement of CEHRD and Amnesty International were used to challenge the accuracy of Shell’s official measurements of 1640 and 4000 barrels of oil spills at Bodo in 2008 and 2009 respectively.</p> <p>International lawsuit filed against Shell in The Netherlands by four farmers supported by Friends of the Earth</p>	<p>Stakeholder Alliance & Corporate Accountability conducted a stakeholders’ consultation in the Niger Delta.</p> <p>Protest by half-nude women against the non-implementation of Memorandum of Understanding by Shell</p> <p>Minister of Petroleum Resources established a multi-stakeholder consultative committee to plan the restoration of Ogoniland. They were saddled with the responsibility of proposing a focused and implementable plan for the restoration of Ogoniland, as well as advice HYPREP on how to utilise its funds.</p> <p style="text-align: center;">2015-2016</p> <p>Shell was found guilty of polluting Bodo community and paid an out of court settlement of £55m.</p> <p>Platform plan to move Ogoni 9 memorial from London to Delta.</p> <p>Dutch court re-examines case dismissed in 2010, due to new evidence presented by ERA & FOE International. This case was initially dismissed by the court in 2010.</p> <p>AI published ‘The state of the world’s human rights’.</p> <p>Federal Government authorised the Attorney General, Minister of Justice & NOSDRA commence legal action against Shell of 1.3 trillion compensation for Bonga oil spill that affected 350 communities in the Delta.</p>
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<p>On 8 June 2009, Shell compensated Ken Saro-Wiwa and the 8 Ogoni people by paying \$15.5 million. A sum agreed out of court.</p> <p>Nigerian government granted amnesty to MEND with the agreement that the Delta would be developed and the environment would be cleaned-up. This action halted attacks on oil facilities by the end of 2009.</p> <p>Shell commenced a web-dialogue ‘doing business in Nigeria: challenges & questions’ to engage with different stakeholders in the region and outside the region.</p> <p>‘I am Sorry’ campaign launched by the “Yes Men” activists.</p> <p>Shell’s micro-development programme for Niger Delta.,</p> <p>Women blocked Chevron pipelines in October 2010.</p> <p>Introduction of Petroleum Industry Bill (PIB) by a coalition of NGOs to the National Assembly. This bill could set a clear premise for resource allocation, accountability, transparency, human rights and the effective governance of the industry.</p> <p>Nigerian Content Act passed to promote indigenous companies’ participation in the oil industry.</p> <p>Chevron denied activists’ access to their AGM in the US to present their request for the clean-up of the Delta.</p>	<p>Advocacy NGOs lobby for the Petroleum Industry Bill to be enacted.</p>	<p>President launched the clean-up of Ogoniland as per UNEP 2011 report.</p> <p style="text-align: center;">2017</p> <p>Shell admitted that they engaged with money launderer when negotiating access to the oil field in the Delta.</p>
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Table 9: Overview of the Conflicts, Counter accounts and Engagements in the Delta from 1990-2017

6.2. WHY COUNTER ACCOUNTS AND ACCOUNTABILITY?

6.2.1. OVERVIEW OF THE COUNTER ACCOUNTS: WHY COUNTER ACCOUNTS AND ACCOUNTABILITY?

Over twenty-five years of activism for accountability and the respect of human right lies at the heart of these counter accounts, counter actions and stakeholders' dialogue for emancipatory and institutional changes within this arena. These dialogues commenced as a local campaign against environmental pollution and (inadequate) lack of social amenities (Amunwa, 2011; Okonta and Douglas, 2003). Despite the success of the oil and gas industry to the economy and development of Nigeria; abject poverty, stench of hydrocarbon, conflict and environmental pollution in the Niger Delta is obvious (Abah and Okwori, 2006; Amnesty International, 2015a; 2013; 2011; 2009; ECCR, 2010; Friends of the Earth, 2011; 2005). Poor practices by the oil producing corporations and regulators led to the Niger Delta being ranked as one of the five worst petroleum damaged ecosystems in the world (Kafada, 2012; Oviasuyi and Uwadiae, 2010). According to World Bank (1995, p.2) report, they asserted that *'despite its vast oil reserves, the region remains poor.'* The World Bank (1995, p. v) claimed

“The Niger Delta has been blessed with an abundance of physical and human resources, including the majority of Nigeria's oil and gas deposits, agricultural land, extensive forests, excellent fisheries, as well as with a well-developed industrial base, a strong banking system, a large labor force, and a vibrant private sector. However, the region's tremendous potential and economic growth and sustainable development remains unfulfilled and its future is threatened by deteriorating economic conditions that are not being addressed by present policies and actions.”

Christian Aid (2004) argued that oil spills are left for months un-remediated and any subsequent remediation is of poor quality resulting in the pollution of water and land, which exposed the indigenous people to unacceptably high risks of diseases (Amnesty International, 2009; UNEP, 2011). Steiner (2010, p.4) claimed that

“While the official estimates are that 4.1million barrels spilled into the Gulf of Mexico [...] recent estimates suggest that over the 50-year history of oil operations in the Niger Delta, some 9 to 11 million barrels of oil have been spilled”

After an extensive research in Bayelsa and Rivers States of the Niger Delta, Amnesty International (2009, p.16) asserted that

“To put this into perspective, people living in the Niger Delta have experienced oil spills on par with the Exxon Valdez every year over the last 50 years. Despite this, the government and the companies have not taken effective measures over these 50 years to prevent oil spills from recurring, or to properly address the impacts of oil spills.”

While the Gulf of Mexico oil spills in 2010 and Exxon Valdez at Alaska in 1989 have been subjected to major discourse to remediate the damage caused (Rushe, 2015), the Niger Delta remains a place of environmental degradation and extensive pollution (Amnesty International, 2013; UNEP, 2011). The oil spills were argued to have destroyed the livelihoods of the local communities, environmental hazards and have significantly diminished the bio-diversity to the Delta. Indigenous people were exposed to polluted air, damaged land and polluted rivers, which contributed to the incidence of diseases such as typhoid, skin conditions, gastroenteritis and respiratory disorders (Amnesty International, 2009; UNEP, 2011). Despite official claims by the corporations and government of substantial social investments in the Delta, the local communities have limited access to electricity, clean water, hospital buildings where no patient had ever been treated; school buildings where no lesson had ever been taught, women’s centres where no meeting had ever been held and a garri (cassava root) processing plant, where no garri has been processed and it is an ecological wasteland (Christian Aid 2004; Kadafa, 2012a; Oviasuyi and Uwadiae, 2010).

Despite the massive wealth generated from the exploration of the Delta region’s oil reserves, on average the citizens of Delta were living on less than \$1 per day³⁶ and without any basic amenities (UNDP, 2006). UNDP (2006, pp.36-37) asserted that

³⁶ \$1 per day was the latest available poverty line benchmark on the Niger Delta region. However, it is recognised that the World Bank poverty line for developing countries (which include Nigeria) was adjusted in October 2015 to \$1.90 using the 2011 purchasing power parity (PPP) from \$1.25 in 2005 (The World Bank, 2015).

“The critical issue in the Niger Delta is not only the increasing incidence of poverty, but also the intense feeling among the people of the region that they ought to do far better. This is based on the considerable level of resources in their midst, and the brazen display and celebration of ill-gotten wealth in Nigeria, most of which derives from crude oil [...] even if poverty is measured as living on less than US \$1 a day, the true levels of poverty in the region will still be underestimated with poverty a way of life due to economic stagnation; agricultural underdevelopment from soil infertility; unemployment; poor quality of life due to shortages of essential goods, facilities and money; isolation and poor communication; government insensitivity; and an unhealthy environment spreading disease and malnutrition.”

Poverty in the Delta has been described as *‘poverty qua poverty’*, a term coined by Ikejiaku (2009, p.16) to emphasize the notion of practical absolute poverty where people find it difficult to satisfy their basic needs for food, clothing, shelter and education. Yet there are examples of extreme wasteful practices that could make a substantive difference to the lived lives of the people. For example, Eboh (2014) estimated that in August 2014, 17.3% of the total gas produced was lost due to flaring (which was declared illegal in 1985) representing approximately US\$170.2 million of lost income in a single month (Environmental Rights Action/Friends of the Earth, 2005; Social Action, 2009a). The advocacy NGOs argued that the communities in the Delta bear the real cost of crude oil and gas extraction while the corporations and government pursue profit maximisation (Social Action, 2009a). These unsustainable practices led to coalitions of local, regional, national and international advocacy NGOs campaigning to transform the lives of the indigenous people.

The author pondered why a region known for its abundant natural resources and palpable human development capacity could be subjected to high environmental degradation, youth restiveness, conflict-ridden, social, economic, and environmental marginalization, governance and accountability negligence, consistent human right violations and stark poverty. According to UNDP, (2006, p.iii)

“Analyses of poverty and human development paint a dismal picture, particularly when the region is compared with other oil-producing regions in the world. In the

Niger Delta, the results of poor development have been disillusionment, frustration among the people about their increasing deprivation and deep-rooted mistrust.”

Pollution and the destruction of the environment through oil spills and gas flaring are the bedrock of the endemic penury and conflict within this region (Amnesty International, 2009; ECCR, 2010; Steiner, 2010).³⁷ The region is rich in natural gas but majority of the associated gas³⁸ is flared. Gas flaring contributes to climate change, respiratory (lung and heart), eye irritation and skin rashes and cancer; damage to agricultural products due to acidic rain, constant noise, heat and light (Social Action, 2009a; Environmental Rights Action/Friends of the Earth, 2005). Consistent gas flare is a reminder of the application of double standards by the corporations, which would not be allowed to operate in this way in the western world (Amnesty International, 2015a, 2011, 2009; Amunwa, 2011; Steiner, 2010). This endemic poverty not only resulted in social and environmental accountability problems but resulted in economic, cultural, and political conflicts. The table below revealed the demography, social, economic and resource indicators of the Niger Delta region.

Table 10: Demography of the Niger Delta region at a glance

This region is made up of 9 states and 185 local governments	Rivers State (23), Delta State (26), Akwa-Ibom (31), Bayelsa (8), Edo State (18), Cross River (17), Abia (17), Imo (27) and Ondo (18).
Land areas	112,110km ² of land representing about 12% of Nigeria’s total surface area.
Population ³⁹	Projected population in 2015 was approximately 40million (23% of the total population of Nigeria).
Ethnic groups/Languages	40 different ethnic groups speaking 250 languages and dialects.
Population density/settlement pattern	Settlement pattern in the Niger Delta region is determined by the availability of dry land and the nature of the terrain. These settlements are classified as rural communities in dispersed village settlements while 98 settlements, which is less than 1%, could be classified as urban

³⁷ The author would claim that they form the bedrock to other conflict such as the consistent conflict of interest, youth restiveness and upheavals, political marginalization, vested interest problem that shape the interplay of the dialogic accountability and engagement within this arena (*see chapter 7, 8 and 9*).

³⁸ There are three basic treatment of associated gas: when distilled from the oil, it could be used as liquidified natural gas (LNG). It could be re-injected into the soil and lastly could be flared.

³⁹ The author could not find the current population data.

	communities. The vast majority of the settlements house closely spaced groups, who are predominantly farmers or fish farmers.
Age structure	People below the age of 30 years accounted for approximately 62% of the age group. Adults between 30-69 years accounted for approximately 36% while the aged 70 years and above constitute 2%.
Ecological zones	Mangrove forest and coastal vegetation, freshwater swamp forest, lowland rainforest, savannah montane region.
Migration	79% of the Niger Delta are non-migrant while the remaining 21% are migrants. (NDDC, 2005). Majority of the inhabitants are indigenous people.
Wealth/Poverty	88% of the rural dwellers are migrating into the urban centres in search of a better life.

Table 11: Socio and economic indicators of the Niger Delta region at a glance

Life expectancy	In the 70s, life expectancy rose to 60 years. ⁴⁰ This deteriorated to approximately 45years, which is lower than the overall expectancy rate of Nigeria at approximately 50 years in 2008. ⁴¹
Infant mortality rate	178 out of every 1000 children die under the age of 5 years (NDDC, 2005). ⁴²
Maternal mortality rate	Maternal mortality rate was similar to the Nigerian maternal rate of 704-1000 deaths per 100,000 women. This implies that out of 2.4million births, approximately 17,000 women die due to complications during pregnancy or birth within this region (NDDC, 2005).
Economics	About 80% of all employed persons are engaged in the private sector, with the greater proportion working in the informal sector, while 10% are employed in the public sector.
Revenue	90-95% of export revenue is generated from the oil and gas sector from this region.

⁴⁰ The author could not find any specific life expectancy data on the Niger Delta region except as stated in The Economist (2008).

⁴¹ See World Bank (2015). Data: life expectancy at birth male (years) <http://databank.worldbank.org/data/views/reports/tableview.aspx> and as stated in the UNEP report (2011, p.204) is less than 50years.

⁴² When compared to the World Bank data for Nigeria in 2005, the infant mortality rate is between the thresholds of 148.3-169.7. see <http://databank.worldbank.org/data/views/reports/tableview.aspx> When this data is used as a benchmark and compared to the infant mortality rate of the Niger Delta region as stated by NDDC, (2005); it implies that the infant mortality rate within this region is very high.

Revenue allocation	13% ⁴³ revenue derivation is allocated on a monthly basis from the Federation Account to be shared among the oil-producing states.																												
Energy	The primary energy source in this region is firewood 73%, kerosene 24.8% and gas 1.2%. Access to electricity supply in the Niger Delta is extremely poor. Majority of the rural dwellers rely on firewood, kerosene lanterns and candle for electric lighting. About 72% of the population is not connected to the national electricity grid (UNDP, 2006).																												
Economics	About 80% of all employed persons are engaged in the private sector, with the greater proportion working in the informal sector, while 10% are employed in the public sector.																												
Employment	The highest proportion of the people engage in Agriculture. 44.2% are in forestry and fishing, 17.4% are engaged in trading activities, 7.1% are engaged in the education sector, 9.8% are in the service sector, 5.4% are in administration, 2.2% in transportation activities, 2.8% in construction and 11.1% engaged in more than one activities (NDDC, 2005).																												
Unemployment ^{44, 45}	<div>Evidence from the National Core Welfare Indicators Questionnaire (NCWIQ) 2006 revealed that youth unemployment is prevalence. Their study revealed that approximately 24% of youth age 15-24 in the South-South zone of the Niger Delta region were unemployed as shown below:</div> <table><tr><th>State</th><th>Unemployment (Age 15-24)</th><th>General unemployment (15 and above)</th><th>Underemployment (Age 15 and above)</th></tr><tr><td>Abia</td><td>27.8</td><td>7.6</td><td>12.8</td></tr><tr><td>Akwa-Ibom</td><td>32.8</td><td>11.3</td><td>33.7</td></tr><tr><td>Bayelsa</td><td>18.7</td><td>6.8</td><td>19.4</td></tr><tr><td>Cross River</td><td>5.0</td><td>1.8</td><td>12</td></tr><tr><td>Delta</td><td>21.2</td><td>9.3</td><td>29.2</td></tr><tr><td>Edo</td><td>22.3</td><td>8.0</td><td>30.9</td></tr></table>	State	Unemployment (Age 15-24)	General unemployment (15 and above)	Underemployment (Age 15 and above)	Abia	27.8	7.6	12.8	Akwa-Ibom	32.8	11.3	33.7	Bayelsa	18.7	6.8	19.4	Cross River	5.0	1.8	12	Delta	21.2	9.3	29.2	Edo	22.3	8.0	30.9
State	Unemployment (Age 15-24)	General unemployment (15 and above)	Underemployment (Age 15 and above)																										
Abia	27.8	7.6	12.8																										
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Cross River	5.0	1.8	12																										
Delta	21.2	9.3	29.2																										
Edo	22.3	8.0	30.9																										

⁴³ Derivation implies that a fixed proportion of the revenue generated from the region would be retained for the development of the region (Frynas, 2001). Demirel-Pegg and Pegg (2015, p.658) as paraphrased from Frynas (2001, p.32) argued that “at independence, the derivation principle was set at 50% of the tax revenues derived from that area. This was subsequently lowered to 45% and then to 20% before being entirely abolished and replaced with a special account for oil producing areas, which ultimately hit a low of 1.5% in 1992. Under Nigeria’s current constitution, the derivation principle has been increased to 13%.” While the 13% could be seen as improvement for developmental purpose, the control of the resources still reside with the government, who decide how it should be spend (Demirel-Pegg and Pegg, 2015; Watt, 2015) and counter evidence in Chapter 7 and 8 proved that this revenue have not been used for the development of the Delta.

⁴⁴ Recent data and unemployment figures for this region are not available.

⁴⁵ The author observed some inconsistencies in the figures disclosed in the analysis section as being different from the figures disclosed in the tables. For the purpose of this research, the figures disclosed in the analysis is deemed appropriate for Abia, Bayelsa, Delta and Imo State.

	Imo	19.5	6.6	21.9																																				
	Ondo	17.3	3.5	15.3																																				
	Rivers	28.8	11.4	25.3																																				
	South-South	23.8	8.8	26.2																																				
	Nigeria	14	5.3	20.2																																				
	Source: National Bureau of Statistics (2006).																																							
These figures revealed that more youth are remanded in poverty due to unemployment.																																								
Adult and youth illiteracy ⁴⁶	<table><tr><td>State</td><td>Adult (Age 15 and above)</td><td>Youth (15 - 24)</td></tr><tr><td>Abia</td><td>79.9</td><td>95.1</td></tr><tr><td>Akwa-Ibom</td><td>81.6</td><td>92.7</td></tr><tr><td>Bayelsa</td><td>75.5</td><td>90.7</td></tr><tr><td>Cross River</td><td>68.1</td><td>82.1</td></tr><tr><td>Delta</td><td>74.4</td><td>89.3</td></tr><tr><td>Edo</td><td>77.0</td><td>91.6</td></tr><tr><td>Imo</td><td>76.6</td><td>95.2</td></tr><tr><td>Ondo</td><td>76.6</td><td>97.4</td></tr><tr><td>Rivers</td><td>82.6</td><td>93.9</td></tr><tr><td>South-South</td><td>78.0</td><td>91.3</td></tr><tr><td>Nigeria</td><td>65.7</td><td>80.2</td></tr></table>				State	Adult (Age 15 and above)	Youth (15 - 24)	Abia	79.9	95.1	Akwa-Ibom	81.6	92.7	Bayelsa	75.5	90.7	Cross River	68.1	82.1	Delta	74.4	89.3	Edo	77.0	91.6	Imo	76.6	95.2	Ondo	76.6	97.4	Rivers	82.6	93.9	South-South	78.0	91.3	Nigeria	65.7	80.2
State	Adult (Age 15 and above)	Youth (15 - 24)																																						
Abia	79.9	95.1																																						
Akwa-Ibom	81.6	92.7																																						
Bayelsa	75.5	90.7																																						
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Edo	77.0	91.6																																						
Imo	76.6	95.2																																						
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Rivers	82.6	93.9																																						
South-South	78.0	91.3																																						
Nigeria	65.7	80.2																																						
Source: National Bureau of Statistics (2006).																																								

Table 12: Resource indicators of the Niger Delta region at a glance

Natural Resources	Petroleum, associated and non-associated natural gas ⁴⁷ , tin-lead, zinc, coal, arable land, limestone, tar sand, marble, gypsum, phosphate rock, feldspar, granite gravel.
Traditional Industry	Canoe carving, pottery, cloth weaving, mat-making, thatch making (roof materials), palm oil processing, food processing (garri, fufu and starch) from cassava, local gin.
Crude Oil Production	Nigeria produces high value, low sulphur content and light crude oil often called Antan Blend, Bonny Light, Bonny Medium, Brass Blend, Escravos Light, Forcados Blend, IMA, Odudu Blend, Pennington Light, Qua-Iboe Light and Ukpokiti (NNPC, 2015).
Oil and Gas Reserves	Crude oil production per day is approximately 1,754 barrels, proven crude oil and natural gas reserves are 37,070 million and 5,111billion cu.m respectively (OPEC, 2014b).

⁴⁶ Adult literacy is defined for persons 'aged 15 years and above' as who could read and write in any language.

⁴⁷ While the operators exploit the non-associated natural gas/pure gas, the associated or mixed natural gas is flared.

Water supply	Majority of the rural dwellers depend on wells, streams, and creeks for drinking, cooking and washing.
Waste management	Majority of the waste products within this region (industrial or municipal) are dumped into rivers or creeks.
Poverty	70% of the population is on/or below the poverty line.

Source: Adapted from World Bank, 2015a, b, 2005; Social Action, 2014a, b; 2009a; Eboh, 2014; OPEC, 2014b; Francis et al., 2011; The Economist, 2008; UNDP, 2006; National Bureau of Statistics, 2006; NDDC, 2005; Environmental Right Action/Friends of the Earth, 2005.

From the tables above, it could be observed that the poverty, economic and infrastructural neglect is clearly visible in this region. It could be described as a '*poor nation within an affluent nation*'. The Niger Delta region has been a 'victim' of unsystematic constructions of canals, poor road networks, dilapidated schools and health infrastructures, no electricity, neglected developmental projects, youth upheavals, conflicts and kidnapping. Consistent upheavals and conflicts of interest have become major occurrences to resist the economic and infrastructural deprivation and abuse of human rights (Oviasuyi and Uwadiae, 2010). The youth have been subjected to a '*climate of hopelessness*' and with the belief that violence, illegal bunkering of oil installations, kidnapping, mistrust of government officials and their paraphernalia, intra and inter-community rivalry, siege mentality and illegal activities are the solutions to their deprivation, the urgent need for transparency, accountability, effective governance and respect and protection of their human rights.

Powerful stakeholders through corruption (looting of public funds) and bribery were claimed to have unequally distributed trillions of the revenue generated from this region which has not translated into any significant growth and development within this region. Activism for the control of resources and the redistribution of wealth have resulted in decades of conflicts to redress policies, accountability, and reform governance of the oil industry, adequate resource control and communities' involvement in the management of the industry within and outside this region (Okonta and Douglas, 2003; Kadafa, 2012b; Pegg and Zabbey, 2013).

6.2.2. *RESOURCE CURSE, HUMAN RIGHTS VIOLATIONS AND POLLUTION: WHY COUNTER ACCOUNTS AND ACCOUNTABILITY?*

The Niger Delta region has experienced enormous oil spills, which have resulted in environmental pollution partly because of poor production practices/equipment failure, human error, corrosion of oil pipelines, and poor maintenance of infrastructural facilities, oil theft and sabotage. The oil corporations have ascribed sabotage as the cause of majority of the oil spills. However, Amnesty International (2009) proposed that the oil companies' claims are based on the premise that it relinquishes them from compensating the affected communities and any subsequent legal actions from oil spills when the causes were attributed to sabotage and oil theft. Nevertheless, the legitimacy of oil corporations' claims have been debunked by environmental activists through counter accounts and court actions (*see chapter 7 and 8*) (Amnesty International, 2012, 2013).

Amnesty International (2009, p.17) substantiated their claims by reviewing communities' claims and court evidence. For instance, court evidence from *Shell (Nigeria) vs Isaiah* (1997) as cited by Amnesty International (2012) revealed that when oil spills occurred due to operational failure and corrosion of oil pipelines, the oil companies avoided paying compensation by ascribing the fault to sabotage or oil theft. In this case, the plaintiff (Isaiah) went to court to seek redress for the oil spilt into his farmlands and fishponds due to an operational error, after a tree fell on the pipeline. Shell attributed their claims to sabotage. Nevertheless, the Appeal Court as cited by Amnesty International (2012, p.17) claimed that:

“The issue of sabotage raised by the defendant is neither here nor there... I am...convinced that the defence of sabotage was an afterthought. The three defence witnesses...agreed on one thing, ...that an old tree fell on and dented the shell pipe...How could this have metamorphosed into an act of cutting the pipe by an unknown person? What is more, there is no evidence whatsoever in proof that the pipeline was cut by hacksaw.”

The impact of oil spills in the Delta and its negative effects on the livelihood and standard of living have been attributed to a '*resource curse*' and a '*true tragedy of human right violation*' (Amnesty International, 2009; Amunwa, 2011). The resource curse and human

right violations conflicts have resulted in communities drinking, cooking, washing and bathing with contaminated water (Christian Aid, 2004). This assertion was corroborated by the UNEP (2011, p.11) in their assessment of the devastating impact of oil pollution in Ogoniland

“Hydrocarbon contamination was found in water taken from 28 wells at 10 communities adjacent to contaminated sites. At seven wells, the sample are at least 1,000 times higher than the Nigerian drinking water standard of 3µg/l.⁴⁸ Local communities are aware of the pollution and its dangers but state that they continue to use the water for drinking, bathing, washing and cooking as they have no alternative.”

Their report further asserted that the ‘benzene’ concentrations in all air samples were beyond the World Health Organisation (WHO) and the United States Environmental Protection Agency (USEPA) recommended standard. The UNEP (2011, p.11) asserted that

“Benzene was detected in all air samples at concentrations ranging from 0.155 to 48.2µg/m³. Approximately 10 per cent of detected benzene concentrations in Ogoniland were higher than the concentrations WHO and the USEPA report as corresponding to a 1 in 10,000 cancer risk.”

Amnesty International (2012) requested that oil spill data should be published, and access be granted to them to review the previous joint investigation visit records. Shell obliged by publishing oil spills data from January 2011. However, majority of the disputed oil spill data were attributable to pre-2011, which were not published.⁴⁹ This implies that advocacy NGOs and individuals could not assess this data to determine the extent of oil pollution. Amnesty International (2012, p.2) claimed that

⁴⁸ This implies 3 micrograms per litre.

⁴⁹ It is pertinent to highlight that Shell is the only oil corporation that have been publishing oil spills data in Nigeria since 2011 while the other oil corporations have refused to engage the advocacy NGOs neither have they disclosed their oil spills data.

“Amnesty International has asked Shell for access to pre-2011 investigation forms, but has been given access to fewer than 10 such forms. A thorough examination of the oil spill investigation process in the Niger Delta could be accomplished if the JIT forms and associated photos and videos, covering the last decade were made public. Amnesty International is seeking such disclosure.”

For instance, on the 28 August 2008 and 7 December 2008 an operational fault in the Trans-Niger pipeline (TNP)^{50,51} resulted in a catastrophic oil pollution and unquantifiable disruption to the lives of about 69,000 people living within the Bodo community⁵² and its creeks⁵³ in Ogoniland. Shell accepted the liability for the spills but argued that the first pollution occurred on the 5 October 2008 rather than the 28 August 2008.⁵⁴ The community disputed this claim and the actual date of the spill was not disclosed in the JIVs’ record. Nevertheless, the oil spill was not clamped until the 7 November 2008 while the second oil leak was stopped on the 21 February 2009 (Amnesty International, 2011). Furthermore, Shell was reported to have claimed they were denied access by a neighbouring community (K’Dere) to go through their community to facilitate the speedy clamping of the spill in Bodo community. Nevertheless, Amnesty International (2011, p.30) counter this by arguing that:

⁵⁰ According to Shell (n.d.), the TNP transports around 180,000 barrels per day of crude oil to the Bonny Export Terminal and is part of the gas liquids evacuation infrastructure, critical for continued domestic power generation and liquefied gas exports. see <http://www.shell.com/global/aboutshell/major-projects-2/trans-niger-pipeline-loopline.html>

⁵¹ The TNP operation flow station was shut down on the 12 May 2015 without Shell stating the reasons for such shut down and when it will be reopened. This implies that for every day the pipeline is shut down, Nigeria is expected to be losing an estimated sum of \$11.713million, about N2.343billion according to the Central Bank of Nigeria day per barrel estimate of \$65.07 (Eboh, 2015).

⁵² Bodo community represents an aggregate of 35 villages in the Ogoniland. Refer to the court case titled ‘Claim HQ12X04933’ that was filed by nineteen (19) complaints against the Shell Petroleum Development Corporation (SPDC) dated 6th July 2014. see <https://www.amnesty.org/en/articles/news/2014/11/court-documents-expose-shell-s-false-claims-nigeria-oil-spills/>

⁵³ The Bodo creeks represents an area of approximately 9320 hectares of land, swamp and waterways. Refer to the court case titled ‘Claim HQ12X04933’ that was filed by nineteen (19) complaints against the Shell Petroleum Development Corporation (SPDC) dated 6th July 2014. see <https://www.amnesty.org/en/articles/news/2014/11/court-documents-expose-shell-s-false-claims-nigeria-oil-spills/>

⁵⁴ see <https://www.amnesty.org/en/articles/news/2014/11/court-documents-expose-shell-s-false-claims-nigeria-oil-spills/>

“Amnesty International and CEHRD could not find any connection between Shell’s delayed response and permission to pass through K-Dere. The direct route to Bodo from the Saakpenwa-Bori road is the trans-Gokana road from Kpopie junction, not through K-Dere.”

According to Amnesty International (2011, p.5) and the YouTube accounts⁵⁵ on the impact of the spill; indigenous people claimed that the oil spill gushed into the surrounding farmlands, swamp and creeks for at least 4 weeks or 10 weeks.⁵⁶ YouTube video footage from the polluted site⁵⁷ revealed the depth of environmental pollution, death of mangrove trees, death of ecosystem and loss of income to the subsistence farmers and anglers who depend on the natural resources or their livelihood. For instance, Vidal (2011) claimed the assistant secretary to the Bodo council of chiefs and elders – Chief James asserted that

“Every family had been affected by the disaster. Nowhere and no one has escaped. This has caused serious poverty to everyone. Nearly 80% of people here are fishermen or they depend on the water. They have lost their livelihoods. People are leaving the community in their hundreds to search for greener pastures. We used to live beautifully. People caught so much fish we could sell it to the cities. Now we have no hope.”

The absence of an effective oil spill monitoring and its impact on the indigenous people led to high unemployment, poverty and youth vulnerability to illegal activities. Furthermore, Vidal (2011) claimed the president of the Bodo youth federation asserted that

“youths from the area started to steal oil and refine it in illegal camps only after the two spills occurred. It was the negligence of Shell, which compelled people to

⁵⁵ see Amnesty International Canada, (2011) The True Tragedy - delays and failures in tackling oil spills in the Niger Delta <https://www.youtube.com/watch?v=DW5VTbJ5NQc>

⁵⁶ This analysis was based on the community account of an oil spill that occurred on the 7 December 2009 and was untamed for 4 weeks or 10 weeks based on SPDC claim and the community claims respectively during which the joint investigation visit was conducted.

⁵⁷ See Amnesty International, Canada, (2011) The True Tragedy - delays and failures in tackling oil spills in the Niger Delta <https://www.youtube.com/watch?v=DW5VTbJ5NQc>

steal. When our livelihoods were destroyed, the youth went to places where they learned how to do bunkering. They were desperate. They learned from others to steal. It was to survive.”

To understand the level of stakeholders’ engagement, accountability and dialogue to facilitate an emancipatory and institutional change following the two-oil spills in the Bodo community, Vidal (2011) argued that the legal adviser to the council of chiefs, Sylvester Vikpee argued that

“Shell had not responded humanely to the disaster. They do not know the scale of the devastation. One of the richest companies in the world has done this to us. We have tried to talk to them and asked them what they plan. They have told us nothing.”

Despite, the awareness of the enormity of the pollution, Shell claimed that only 1,640 barrels of oil was spilled in total covering an area of 61,350m² (Amnesty International, 2011). However, an expert (Accufacts) consulted by Leigh Day & Co.⁵⁸ through the engagement of CEHRD and Amnesty International estimated that as much as 4,000 barrels of oil per day leaked from the pipeline and an estimated 100,000 barrels of oil leaked. Furthermore, the second oil spill on the 7 December 2008 was attributed to equipment failure from corrosion. Evidence revealed that the second oil spill was greater than the first,⁵⁹ but SPDC estimated that only 2,503 barrels, covering an area of 10,000m² was spilt (Amnesty International, 2011).

These counter accounts revealed the real cost of the pollution within the Bodo community and the Niger Delta. The enormity of the pollution did not only result in human rights violation but resulted in fire outbreaks around the polluted site and the surrounding communities (Amnesty International, 2011). Amnesty International (2011, pg.11) described the impact of the oil spills and how Bodo received little or no assistance from the powerful stakeholders as

⁵⁸ Leigh Day & Co. is an international and human right law firm that represented members of the Bodo community in the court case against Royal Dutch Shell and its subsidiary company -SPDC in the United Kingdom.

⁵⁹ Refer to the court case titled ‘Claim HQ12X04933’ pg.6-7 via <https://www.amnesty.org/en/articles/news/2014/11/court-documents-expose-shell-s-false-claims-nigeria-oil-spills/>

“Eight months later, Shell finally appeared to recognise that people’s food sources had been affected. On 2 May 2009, Shell staff brought food relief to the community. It included 50 bags of rice, 50 bags of beans, 50 bags of garri (a cassava product), 50 cartons of sugar, 50 cartons of milk, 50 cartons of tea, 50 cartons of tomatoes and 50 tins of groundnut oil.”

These counter accounts revealed how accountability was perceived and expressed by different stakeholders, who were not the powerful stakeholders. NGOs revealed that there was a conflict of interest on what was expected of the stakeholders and what was done to ameliorate the problems (see a similar study - Killian, 2010 on the meaning ascribed to different accounts and engagements). The inconsistency of reports and engagement with the affected communities by the corporation revealed that formal accounts by corporations were distinctively different from those of the advocacy NGOs, community stakeholders and the media.

6.2.3. CONFLICT OF INTEREST IN THE IMPLEMENTATION OF REGULATIONS, OIL POLLUTION AND HUMAN RIGHTS VIOLATIONS: WHY COUNTER ACCOUNTS AND ACCOUNTABILITY?

Over 50 years of commercial exploration of oil have brought with it impoverishment, conflict of interest, human rights violation to life, healthy standard of living, food, water, freedom of speech, education and to a healthy environment. Impunity for environmental degradation was evident despite the rules and regulation governing the oil and gas industry (Amunwa, 2011; Amnesty International, 2009). NOSDRA Act (2006, 6[2-3]) claimed that when oil spill is not disclosed within 24 hours, the operator would be sanctioned by paying the sum of 500,000naira—approximately 1,620pounds.⁶⁰ When remediation exercise is not conducted in accordance with the stipulated standard, a sanction of 1,000,000naira – approximately 3,240pounds⁶¹ would be imposed. Nevertheless, the question of whether sanctions have been imposed on the corporations have not been answered and was neither answered when the author interviewed NOSDRAr1 and 2 (*see chapter 7*). Empirical evidence by Amnesty International (2011)

⁶⁰ This is equivalent to approximately 35-35 barrels of crude oil at £41.73 per barrels.

⁶¹ This is equivalent to approximately 75-85 barrels of crude oil at £41.73 per barrels.

revealed that legal standards were not adopted or enforced. This represents an unsustainable approach to business practices and the application of double standards by oil corporations. For instance, Steiner (2010, p.4) claimed that

“oil companies operating in the Niger Delta are not employing internationally recognized standards to prevent and control pipeline oil spills.”

Studies have shown that Shell (Nigeria) and other oil corporations have failed to adhere strictly to international and Nigerian remediation standards (Amnesty International, 2012; Steiner, 2010). Where environmental remediation is conducted, they are often inadequate. For example, Amnesty International (2012, p.2) asserted that

“clean-up of oil spills in the Niger Delta is often slow and inadequate, leaving communities to cope with the ongoing impact of pollution on their livelihoods and health.”

The implementation of laws was not adequately enforced because the oil and gas regulatory agencies (NOSDRA and DPR) were under-resourced and were often subjected to compromise due to conflicts of interest between the two agencies and among the stakeholders (*see chapter 7 and 8*, Steiner, 2010; Amunwa, 2011; UNEP, 2011). Regulators rely on the oil companies to conduct JIVs, thereby losing and compromising their *presumed* state of independence to ensure timely and effective remediation procedures for the affected location (*see chapter 7 and 8*).

NOSDRA has been extensively criticised by advocacy groups and communities within the Delta for not taking adequate measures in ensuring that oil spill remediation is conducted following national and international standards as stated in the NOSDRA Act 2006. Evidence by UNEP (2011), Amnesty International (2009, 2011, 2013) and Steiner (2010) claimed that the agency lacks the human capacity, resources, the ability to ensure compliance and the equipment to conduct JIVs (*see chapter 7*). For example, UNEP (2011, p.12) asserted that

“The Nigerian government agencies concerned lack qualified technical experts and resources. In the five years since NOSDRA was established, so few resources have been allocated that the agency has no proactive capacity for oil-spill

detection. In planning their inspection visits to some oil spill sites, the regulatory authority is wholly reliant on the oil industry for logistical support.”

Furthermore, counter accounts such as UNEP (2011), Amnesty International (2009, 2011, 2013), Amunwa (2011) and Steiner (2010) have shown that the regulatory agencies such as the DPR does not have an independent oversight role over the oil industry because it is under the hospices of the Ministry of Petroleum Resources, which also oversees the activities of the Nigerian National Petroleum Corporation (NNPC). DPR’s role is to ensure corporations comply with petroleum laws such as Environmental Guidelines and Standards for the Petroleum Industry in Nigeria (EGASPIN), supervise the oil industry operations, and ensure that the health, safety and environmental regulations within the oil industry conform to national and international best practice. This department is responsible for the collection of oil revenue and to advise the government on oil-related issues. Despite its statutory obligations over the oil industry, its legitimate role over environmental and oil pollution management remains a question to be answered (*see chapter 7 and 8*). Furthermore, its role in ensuring healthy and safe environment has been questioned by advocacy NGOs, community stakeholders, the media and independent observers of the industry (UNEP, 2011; Steiner, 2010). These other stakeholders have consistently questioned and debated how accountable and transparent the DPR is. They have questioned its *‘cosy partnership relationship’* and *‘assumed level of independence’* with the oil corporations. This conflict of interest from its roles as a compliance and maintenance agency alongside its regulatory responsibility to maximise production and revenue is an issue that needs to be critically addressed. For instance, Amnesty International (2012, p.3) asserted that

“...the agency exercises almost no meaningful regulatory controls in relation to the environment and pollution, despite its statutory responsibilities. For years, independent commentators have noted that the DPR has serious conflicts of interest, as it is also responsible for promoting the oil industry.”

In addition, individuals, communities, grassroots, local, regional, national and international NGOs, supranational organisations such as the United Nations, the World Bank and civil society groups have raised and discussed their concerns over the case study problems. Advocacy NGOs and community stakeholders have protested in Nigeria and

in other countries to express their views about the inadequacies of the regulatory agencies, environmental degradation and pollution holocaust within the Delta over three decades (Bob, 2005; Isumonah, 2015; Demirel-Pegg and Pegg, 2015). The inability of the regulatory agencies to operate and curb the environmental and human right violations in the Delta have left the communities with nowhere to come to seek help (*see chapter 7 and 8*).

6.2.4. CORPORATE ACCOUNTABILITY FOR ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS: WHY COUNTER ACCOUNTS AND ACCOUNTABILITY?

The existing and potential challenges facing the oil producing communities because of unsustainable practices by the corporations and the regulatory agencies have been one reason for the use of counter accounts and other related forms of activism. Over the years, counter accounts have revealed that corporations denied accountability for environmental pollution in their CSR reports (*see* Amnesty International, 2011, 2009; ECCR, 2010; Amunwa, 2011; Social Actions, 2014; Steiner, 2010; UNDP, 2006; UNEP, 2011). Furthermore, corporate responsibility and accountability towards their immediate communities have received critical attention because of the inconsistency of information, displacement and suffering of the community stakeholders. For instance, on the 25 April 1970, the first seed of counter accounting and agitation for institutional change was evident in a letter produced by the Ogoni divisional committee (Osaghae, 1995; Saro-Wiwa, 1992). The letter addressed to the Military Governor of Rivers State critically highlighted the deteriorating environmental degradation and the continuous poverty of the Ogoni communities due to oil spill and gas flaring.⁶²

“...the entire economy of our people has been completely disrupted through the connivance of a nation which seems to have allowed the ShellBP... ...So long as the nation gets her royalties, nobody bothers what happens to the poor rural farmer whose land has been expropriated... ...most inland waters, rivers and watercourses have today been polluted by crude oil, mud, and other fluids which have contaminated our water supply in contravention of Section 25 of the

⁶² Refer to Saro-Wiwa (1992, pp.44-50) ‘Genocide in Nigeria: The Ogoni Tragedy’.

Petroleum (Drilling and Production) Regulations, 1969. ...We are calling on the conscience of our dear countrymen to recognize that a people who have lost their sources of livelihood in the process of enriching the nation, deserve greater consideration by the country and the commercial company which is tapping this wealth...” (Saro-Wiwa, 1992, pp.44-50)

Rather than address the environmental pollution and structural displacement highlighted by the committee, Shell-BP⁶³ in their response portrayed their operation as a revenue generator for Nigeria. They criticised the committee’s accounts by denying any responsibility for environmental pollution, thereby fuelling conflict in the local arenas. An extract of their response from Saro-Wiwa (1992, pp.50-51) reads as follows

“This petition is one of a series which have originated in Ogoni...attempting to place developmental and other responsibilities on this company which can only properly be undertaken by government or by a government agency. ...the main aim and purpose of an oil company must be to find and produce hydrocarbons as efficiently as possible. This is the area in which it makes a very significant contribution to the overall economic development of any country in which it operates. ...our obligations and responsibilities are clearly delineated in the agreements made with the Federal Government and by the laws and regulations relating to the oil industry in Nigeria. These have always been meticulously observed by this company. We have, however been extremely careful to ensure that our operations cause minimal disturbance to the people in this area in which we operate...”

Rather than accept responsibility for environmental pollution in the Delta, majority of the causes of oil spills have been ascribed as sabotage and illegal bunkering (third party interference). A critical evaluation of Shell’s sustainability report from 2001-2014 revealed a similar strategy was adopted when majority causes of oil spills were due to sabotage, theft and oil bunkering. For instance

⁶³ Shell Petroleum Development Company primarily known as Shell Nigeria since 1979 was originally known as Shell D'Arcy and later as Shell-BP. Shell-BP was jointly financed by the Royal Dutch Shell Group and the British Petroleum (BP) Group in 1956 (see The History of Shell in Nigeria <http://www.shell.com.ng/about-us/shell-nigeria-history.html>).

“theft, sabotage and illegal refining continue to be the main source of environmental damage in the Niger Delta today and result in many thousands of barrels of lost production.” [Shell Sustainability report 2014, p.35].

NGOs and community stakeholders have countered the accuracy of these oil spills data.⁶⁴ For instance, in November 2008 and May 2009, four Nigerian fishermen and farmers through the support of Friends of the Earth filed a civil litigation in a Dutch court against Shell. This was to counter Shell’s oil spill data claims by accusing them of negligence in preventing oil spills and in ensuring adequate remediation of oil spilt (Friends of the Earth, 2011). In 2014, court evidence revealed that SPDC could be held liable for sabotage and bunkering if adequate protective measures were not taken to protect the pipelines following international and national standards. This was supported by UNEP (2011, p.100) claims that SPDC did not take adequate due diligence procedures to protect their infrastructure from environmental pollution and sabotage

“The control and maintenance of oilfield infrastructure in Ogoniland is clearly inadequate. Industry best practice and SPDC’s own documented procedures have not been applied and as a result, local communities are vulnerable to the dangers posed by unsafe oilfield installations. The oil facilities themselves are vulnerable to accidental or deliberate tampering. Such situation can lead to accidents, with potentially disastrous environmental consequences.”

Advocacy NGOs and independent observers have challenged the ‘*managerial and regulatory capture*’ perspective of the oil corporations by arguing that they do what looks good on a quarterly basis in their sustainability reports, but the opposite is obvious within the Niger Delta communities where they operate (O’Dwyer, 2003; Chalmers *et al.*, 2012; Grant, 2011; Baker, 2010). According to their counter accounts, any corporations that operate in a manner that negates nationally and internationally recognised standards that affect the ability of people to live sustainably are violating the fundamental rights of the people. Furthermore, any corporations that conduct its affairs with or without the intention of inflicting harm on individuals and communities, but causes harm to their

⁶⁴ Refer to Amnesty International (2014) Court documents expose Shell’s false claims on Nigeria oil spills

<https://www.amnesty.org/en/articles/news/2014/11/court-documents-expose-shell-s-false-claims-nigeria-oil-spills/>

universal human rights is violating their rights (Social Actions, 2014, 2009; Amunwa, 2011; UNDP, 2006; UNEP, 2011; Steiner, 2010).

Consequently, the debate on whether corporations should be held accountable for such violations have been distinctively addressed by the Ruggie's (2013; 2007); United Nations, 2011 framework on '*protect, respect and remedy*' (see chapter 3). In this framework, the state is required to protect the human rights of its citizens through enacting appropriate and implementable legislation against third parties and business enterprises. Moreover, corporations are required to respect the human rights of individuals and communities, where they operate and should ensure that their rights are not violated, and the citizens should have appropriate and efficient redress mechanisms through which they could seek (non)judicial remedies where their human rights had been violated. The responsibility of corporations is to respect and refrain from abusing the basic human rights or to diligently act to avoid human rights abuses along with ensuring transparency/accountability on their operational impacts. Where violations of human rights were observed to have occurred, they are expected to duly address them without delays (Karp, 2014; Ruggie, 2013).

6.3. CORPORATE ACCOUNTABILITY AND JUSTIFICATION OF ACCOUNTS: WHY COUNTER ACCOUNTS?

Corporate accountability practices within this region could be argued to be tactically managed to portray themselves as socially and economically responsible and responsive to the needs of the other stakeholders (Frynas, 2001). After Shell was ousted out of Ogoniland in 1993, it undertook a series of strategies and engagements to re-invent its corporate image and reputation as a socially responsible and responsive organisation with a commitment to sustainable community development, as evidenced through its Global Memorandum of Understanding (GMOU) in the Delta arena (see chapter 7 and 8). During a web dialogue in 2011 between Shell and its stakeholders titled '*Shell in Nigeria-working in a complex environment*', the panel claimed

“...we listen to all who have an interest in Nigeria, including campaigners. [...] When we are contacted via campaign – e.g. receive letters – we try to respond to

all. Where we receive questions along a particular theme, we also try to address through our annual Sustainability Report...” (Shell, 2011)

They have strived to re-invent their image to portray themselves as stakeholders-oriented open to accountability and engagement with the other stakeholders. They have revamped their corporate image as being a '*listening organisation*' that engages in constructive dialogue with their stakeholders to avoid domestic and international criticisms/activism and environmental litigation. However, this could be claimed to be due to the upsurge in the accountability and dialogic engagement discourses by the advocacy NGOs through counter accounts and actions in the arena. Empirical evidence from Shell's sustainability reports and webinars in 2009, 2011 and 2013 attempted to shape stakeholders' perception by engaging community stakeholders and advocacy NGOs to give accounts of their activities in the Delta (*see chapter 7 and 8*). Nevertheless, such dialogic accounts and engagement could be argued as mostly tailored to reveal the '*good news*' while obfuscating the '*bad news*' on human rights, social and environmental practices within the Delta similar to other studies such as Cho *et al.*, 2015; Tregidga and Milne, 2006; Deegan, 2002; Buhr, 1998.

6.4. CONCLUSION

This chapter presents a historical analysis of key events and the emergence of counter accounting in the Niger Delta to provide a baseline from which to explore why counter accounts are produced to drive and address accountability, the advancement of human rights and sustainable development within this conflict arena. Emphasis was placed on examining why counter accounts were produced to drive accountability from the different arena participants and how it affected the indigenous people and other arena participants.

What was obvious from this empirical analysis was that counter accounts were produced to problematize unsustainable practices, the lack of accountability, ineffective regulatory governance, and the managerial and institutional/regulatory captured phenomenon of the corporations. The focus of these counter accounts were on the poor environmental practices, human rights violations for governance reforms, and the lack of sustainable development within this arena. The counter accounts were produced to reveal how stakeholders problematized the accountability and environmental engagements of the

powerful arena participants. It revealed the evolution of the conflicts on environmental pollution and the counter-counter accounts by the corporations to clarify its responsibilities towards remediating the polluted environment and towards the respect of the fundamental rights of the people.

Counter accounts were used to highlight the inconsistencies in environmental and human rights violations accounts published by the corporations to publicise the missing or often undisclosed information in order to make visible and to problematize the extent of human rights violations and environmental degradations. Besides problematizing unsustainable practices, counter accounts were produced to reveal the inadequacy of the regulatory frameworks to implement its regulations on the oil industry in the Delta. The documentary evidence revealed that counter accounts were used to problematize the cosy relationships existing between the regulatory agencies and the corporations, and the conflicts of interest between NOSDRA and DPR.

CHAPTER 7: OTHER ARENA PARTICIPANTS' NARRATIVES

7.0. INTRODUCTION

Whilst in chapter 6, documentary content analysis was conducted on why counter accounts are produced in the Delta arena, this chapter explores the second research question- *“Why, and how the arena participants perceive accountability and governance gaps, and how this impacts on their counter accounting production?”* This chapter strives to adopt the dynamic inverted conflict arena model as embedded within the lifecycle and pathways to conflict(s) resolution (*see chapter 4*) to flesh out the accountability engagement among the arena stakeholders and the implications of counter accounting within this arena. This approach enabled the author to critically explore the differences in ideologies, rationalities and values of the arena participants in addressing the problematic issues on accountability, engagement, human rights and sustainable development in the Delta arena.

7.1. SOURCES OF DATA

The stakeholders' perspective analysed in this chapter included empirical evidence from the semi-structured interviews (*see section 5.2.2.2*) and documentary evidence (*see section 5.2.2.1*). My role as an author is not to ascribe blame to the corporations, government or the community stakeholders but to discuss the research question. This chapter provides a platform to evaluate the dialogic accountability engagements and other practices that affects the lived lives of the indigenous people and other stakeholders using the dynamic inverted conflict arena (*see chapter 4*).

The chapter is structured around the analysis emerging from chapter 6. This thematic analysis structure includes

- Counter accounting: delegitimising accounts, dialogic accounts and engagements
- Counter accounting: networks for human rights, accountability, governance and environmental justice in an arena.
- Counter accounting: networks for environmental management, engagement and sustainable development

7.2. COUNTER ACCOUNTING: DELEGITIMISING ACCOUNTS, DIALOGIC ACCOUNTS AND ENGAGEMENTS

7.2.1. DELEGITIMISING ACCOUNTS, DIALOGIC ACCOUNTS AND ENGAGEMENTS

It is evident from *chapter 6* that there are often little or no infrastructures to justify that the enormous resources which sustain the Nigerian economy is derived from the Delta despite the exploratory and extractive activities of the oil industry. The indigenous people have often seen the resource (crude oil) as a curse and not as a blessing because of the negative impacts on their environment and the conflicts emerging from oil companies exploratory and extractive activities, which subsequently affect their wellbeing (Karl, 2005). The community stakeholders, iaNGOs, laNGOs, DNGOr2 and 5 overwhelmingly supported this

“...you can’t really say the coming of multinationals into the Niger Delta as a whole is a blessing. It is more of a curse to us. It is not a blessing at all. We have the oil, yes but we live in abject poverty.” (IP9, focus group participant 1)

“...You allowed Total to come and destroy the place, pollute the air and every other thing. Like most of the things we take here, are very bad. Poison foods, you destroy the underground water, you pollute the air... When you disorganise the structure of mother earth, it affects our mentality. We are part and parcel of nature, as you destroy and terrorise the earth that is how it affects the human beings also even our own children...” (IP2)

Indigenous people argued that the cleaning up of oil spills are often delayed for months and gas is flared due to the absence of political will to provide infrastructural facilities to harness gas, which subsequently affects their lived lives. This was supported by all the community stakeholders interviewed.

“...They don’t actually do any clean-up. When there is any spill, they just manage to clamp their equipment and that is all. No proper clean-up is done to preserve the environment, to make it productive for the people. ...from time to time, fewer people go to the farm and when fewer people go to the farm, the harvest is not still good.” (IP9, focus group participant 1)

Evidence from the community stakeholders, especially the women leaders (CWL1 and 2) revealed the impact of the human rights violations on women and children

“The spill has affected the women because we are all farmers. We use farm to train our children...to feed them but the spill has gone in a way that fruits are no more growing in the farm because it has destroyed the soil. Our ponds are being destroyed because it is our source of fish. [...] Some of the women use those fish to train their children, ...and it affect so many children. So many children dropped from their schools because of the spill...” (CWL2)

The author’s fieldwork photographic evidence from the Niger Delta in Rivers State and Bayelsa State supported previous claims that the environment has been extensively damaged (*refer to Appendix 5*). It would require the combined political will of the governance regimes, the indigenous people and the corporations to address this problem. Within the Delta, the human rights to life, work, water, safe and healthy environment, education, self-determination, hold opinion, freedom of information and its expression, adequate standard of living and health have been violated due to the inability of the powerful stakeholders to protect and respect the environmental right of the indigenous people (*see chapter 3*). Nevertheless, contradicting evidence from the corporations’ webinar dialogues, sustainability reports and the interview evidence from MNOCr1 revealed that the respect of human rights is embedded in their corporate governance and this influenced their strategies and interactions in the Delta. Corporations portrayed themselves as a morally, socially and environmentally responsible (Pupovac and Moerman, 2017; Joutsenvirta, 2011). For instance, Joutsenvirta (2011) observed that morally responsible discursive accounts were used by StoraEnso in Finland to legitimise their claims of adopting friendly environmental forestry practices against Greenpeace’s delegitimising counter accounts. In the Delta arena, MNOCr1 revealed that

“As part of our respect for human rights... We do not carry on business activities where we considered that there will be a violation of the rights of other people and we also ensure that if there are proven cases of violations, they are investigated, and appropriate sanctions are meted to the defaulting individuals.”

Community stakeholders claimed because of the awareness created by the advocacy NGOs to drive dialogic accountability, they were aware of the need for their fundamental rights to be protected, respected and accounted for when they are violated. The human rights violations observed in the Delta are prohibited by the Nigerian constitution. Nevertheless, this level of awareness created by the advocacy NGOs have not been sufficient to drive the demand of accountability for human rights from the corporations and rule enforcers across communities because the Nigerian constitution under Section 34 states that if there is an inclination that human rights would be breached then justice should be sought to protect them. However, it appears that little or nothing have been done by the rule enforcers (NOSDRA, DPR) to conscientize the indigenous people to understand their rights in order to drive a judicial process for remedy. This awareness of corporate unsustainable practices by the oppressed stakeholders often results in conflicts to transform the established dominant hegemonies (Freire, 2002; Bebbington *et al.*, 2007; Kneip, 2013).

“...that is why you see today that without the struggle of Ken Saro-Wiwa and other NGOs, ...people were not aware of anything. [...] even if the oil is in your compound, Shell can come here and take your oil and go, and the owners of the compound wouldn’t talk to them but when the awareness started coming in and we are being educated that it is our right, that the oil belongs to us, we decided to rise and fight for it. From the MOSOP aspect to the community, what Ken told us to do is to ‘*use dialogue, non-violence dialogue approaches*’ ...So, the community and the local people, we are helpless, we are just helpless.” (CLs1, focus group participant 1)

Furthermore, the community stakeholders argued that accountability and engagements had always been between the corporations and the government; often they are not involved in the exploratory and extractive activities within their immediate environment. The community stakeholders, iaNGOs, laNGOs, DNGOr1, 2 and 5 overwhelmingly supported this narrative.

“Oil business is a dirty business and their focus is just to make money or profit out of it. So, the Nigerian state, the international oil companies, do not even consider the human life for oil. They prefer oil to the human life for profit. They

are faceless. There is no accountability. What they are after is to make their profit and go, not minding what happened because anything can happen...” (CLs1, focus group participant 1)

“...all the while we have been engaging the communities on issues of accountability in the Niger Delta. I don’t think there is a clear-cut accountability mechanism on ground.” (DNGOr1).

The community stakeholders, iaNGOs and laNGOs argued that where the corporations interact with the indigenous people, often they were accused of not fulfilling what they had promised or deliberated, thereby creating ‘dialogic gaps’ (Bebbington *et al.*, 2007; Thomson and Bebbington, 2005). These dialogic gaps, often transcend into conflicts at the local arenas, particularly when the indigenous people recognise or perceive the social and economic implications ensuing from the unequal power relations, broken promises, problem denial, accountability gaps, environmental pollution and human rights violations (Freire, 2002; Thomson *et al.*, 2015; Tregidga, 2017). Nevertheless, MNOCr1 insisted that the corporation, he represents listen to all the stakeholders and strive to investigate cases of human rights violations.

“As part of our respect for human rights, we listen to all stakeholders... ..my job is to listen to community people, to talk to them and to ensure that they hear us out. ...We have our community relations people, who visit the communities on a routine basis and part of what they do is to listen to the complaints of local stakeholders. ...We do hold periodic town-hall sessions as well... ..Issues or no issues, we hold meetings with them, we discuss, they provide information, a feedback on how we are performing or complaints that they do have, and we take our time to deal with that.”

As argued in *chapter 4*, there is a distinct difference between asserting to be ‘*listening*’ and ‘*being seen to practice/address what had been listened to*’ (*dialogic gaps*) (Bebbington *et al.*, 2007; Thomson and Bebbington, 2005). Bebbington *et al.*, (2007, p.368-369) argued that engagement (dialogic) processes are often slow processes through which critical reflection and change could emerge but the process for change should

evolve overtime when there is a willing listener ready to participate, implement the change, and to be changed. DNGOr5 (who is also a journalist) argued that

“There is no oil industry [company] that the door is open. I am a reporter but I loot to go to their gate because it is a long process. You need to know somebody...who wants you to come in before you can come in. So, how are they operating a listening ear to communities? Where is that listening ear? ...There is no such thing. There is a big distance between the communities and those who govern oil. Do they go to communities? ...There is no guiding principle. ...we feel that our government lack the political will to call them to order because much depends on the outcome of their operations.”

The indigenous people argued that the corporations cannot be held accountable when they refuse to honour their CSR plan or to fulfill the outcomes of their engagements and there is no formal defined agency relationship between the corporations and the communities. The mechanisms to hold them accountable has not been defined and where there is a stakeholders' dialogue, there is often a disparity between agreed actions and its implementation. The community stakeholders argued that dialogic accountability for the protection of the environment and human rights should result in verifiable actions but the absence of accountability for their actions often created conflicts (Parker, 2014; Robert, 2009). The community stakeholders, iaNGOs, laNGOs and DNGOr1 and 5 overwhelmingly supported this argument.

“When we are talking about accountability; we are talking about sincerity, transparency and honesty because if we are dealing with you and we have a roundtable discussion, the next thing is to implement what we discuss. *If there is no implementation, there is nothing like accountability.* ...that is the problem. ...We have the desire to discuss with them but despite you discussing with them at the tail end, they will not do what you have agreed upon.” (IP4) [emphasis added by author]

As Messner (2009), Shearer (2002) and Schweiker (1993) argued that accountability goes beyond self-justification and should recognise and embrace the others who might not have a formal or established agency relationship within formal structures. Accountability by

the powerful stakeholders should recognise and reflect on the implicit actions of formal structures on the *others* (Parker, 2014; Messner, 2009). This form of accountability is a morally constructed concept that defines who is expected to account for what, to whom and in what manner when there is the lack of a defined accountability structure or mechanism, it results in *tensions between the accountor and the accountee* (Messner, 2009; Shearer, 2002; Schweiker, 1993). This further creates networks of frictions, conflicts, violence, and discontentment in the local arenas. The emergence of conflicts due to the absence of accountability and engagement was evident in CY1, CWL1-2 and IP9.

“...if companies would live up to their social responsibility as it is obtainable in their parent company overseas, there would be no problem, but they don’t do that here. [...] if the companies want to be fair to us, they should start treating us as humans. ...what is obtainable in Netherlands or in New York...if they can replicate those principles here... I don’t think there would be any problem in the Niger Delta. [...] While we have, agitation is because we don’t get what we feel that we ought to get. [...] If with the oil and gas..., we are living in abject poverty, what when there is no oil...no more gas? What would happen to us?” (IP9, focus group participant 1)

The corporations have a moral relational accountability obligation to be transparent with the locals where they operate and to the wider society (Parker, 2014; Shearer, 2002; Gray, 2010). Accountability requires a moral relational obligation to give and to demand accounts of conducts or actions. The moral relational obligation of accountability (Shearer, 2002; Boven, 2007; Messner, 2009) revolves around engagement and the need to give and receive accounts of conduct regardless of whether there is a systemic agency obligation to provide accounts (Belal *et al.*, 2015; Shenkin and Coulson, 2007). Nevertheless, the moral obligation to give and demand accounts of conducts is not adequately evidenced in the Delta arena. For instance, from MNOCr1’s argument, which supports Pupovac and Moerman (2017), one could deduce that a moral relational accountability obligation to be transparent and accountable and to learn from agreed and planned actions have been established.

“...we are a learning organisation. ...we always seek for ways of improving on our systems. ...We are a listening organisation and we know that we can only succeed when we have the people on our side. When we work hand-in-hand with all stakeholders. We demonstrate respect for people. We demonstrate transparency and we build a culture of openness and that helps us at all times to continue to drive improvement.” (MNOCr1)

There should be the moral power of agency by the corporations to provide accounts to the indigenous people because of their proximity to exploratory and extractive activities and the pollution. However, iaNGOs, laNGOs and DNGOs revealed that because of the absence of a direct agency relationship which requires a formal accountability mechanism, the moral obligation to give and demand accounts of conducts to the other stakeholders without a direct agency relationship with the corporations (Shearer, 2002; Gray *et al.*, 2014b) was absent in the Delta arena.

“...when you talk about accountability, it is not just money. There are a lot of things that need to be straightened out. ...the need for the oil corporations to respect the host communities by respecting their agreements, by respecting their rights - they have a right to clean water, ...right to healthy soil. [...] They need to...recognise that these people have a right. It is not an offence that oil is deposited in their soil.” (DNGOr5)

“If an effective accountability mechanism is in place, all the oil companies’ operators would sit up because there would always be an implication if the communities hold you accountable for projects and the development of the region and you fail... Either they could go to court, or they could do something otherwise but then it will help the oil companies’ operators to sit up. It will help the Nigerian government agencies to also sit up very well. Accountability mechanism is a mechanism that can... ...reduce corrupt⁶⁵ malpractices and other malpractices in

⁶⁵ A commonly held view by the arena participants but this evidence should not be taken as confirming that corruption takes place unless there are court evidence proofing the existence of corruption but the perception of corruption in the arena could be argued to be sufficient to create conflicts and tensions. The arena participants believed there was corruption and they view effective accountability and engagement as a mechanism to demonstrate that such corrupt practice does not exist.

the oil sector and then make the communities to experience sustainable development that will turn the Niger Delta into an *El dorado* that it is supposed to be.” (DNGOr1)

The iaNGOs, laNGOs and the community stakeholders argued that often this is not the case in the Delta. Listening is a crucial aspect of engagement, but accountability should transcend beyond *listening* to understanding the sociocultural dynamics underpinning dialogic engagement towards implementing agreed actions (Andrews, 2013; Bebbington *et al.*, 2007; Freire, 2002; Humphreys, 2000). For instance, Humphreys (2000, p.130) argued that “a company which doesn’t listen attentively will not pick up the nuances of community opinion and cannot expect to establish a secure basis for good quality relationships.” The inability of the corporation to fulfill their agreed or moral accountability obligations to the indigenous people created a space for the development of an alternative platform of engagement for the advocacy NGOs to prepare systematic or partisan or contra-governing counter accounts (Thomson *et al.*, 2015; Tregidga, 2017). Their platform enabled the engagement of shareholders activist groups and other arenas’ participants to compel the corporations to fulfill their obligation to the *others*, especially the communities in the Delta

“...the advocacy NGOs are impacting seriously in the communities because it is themselves that created this awareness. ...ERA, Social Action, AI are giving serious orientation to people, showing people how to defend themselves in terms of pollution. ...that one is impacting positively on the community, but the issue is that approaching the MNCs to respond positively is difficult...” (CLs2, focus group participant 1)

“...SACA⁶⁶ mostly have been trying their best to make sure they force them [corporations] to act. {...} I know since SACA came in, they [corporations] have tried and they have done some but it is not up to what we are expecting...” (CYL1)

There is substantive evidence to indicate that because of the accountability gaps, the community stakeholders, the iaNGOs and laNGOs strive to bridge the need for moral

⁶⁶ Stakeholders Alliance for Corporate Accountability

and inclusive accountability by problematizing unsustainable practices through their systematic, partisan, contra-governing and dialogic counter accounts. Their counter accounts were used to give voices to the indigenous people and to create awareness within the local arenas on how to demand *moral* accountability. The advocacy NGOs prepared and published counter accounts to problematize unsustainable practices within the local arenas (*see chapter 6, 8 and 9*). NGOs *counter account(ability)* is to facilitate the moral accountability of their exploratory and extractive activities to the communities, which affected their human rights and their ability to live sustainably.

7.2.2. CONFLICTS, COUNTER ACCOUNTS AND JOINT INVESTIGATION VISITS (JIVs)

The corporations are expected to report an oil spill incidence to the DPR and NOSDRA within 24hours of its occurrence, and remediation exercise should commence within that period until there is no visible oil sheen on water (EGASPIN, 2002; NOSDRA Act, 2006). However, contra-governing counter accounts and interviews with community stakeholders claimed whilst this was theoretically right, it was not obtainable in the Delta arena.

“...Nigerian legal system clearly stated what you said, is what should be obtainable but ...it doesn’t fly. ...the pollution in Bodo West how long did it last? ...over 2 months. Did they clean it? ...No. What happened to {name of corporation}, who is the operator? Nothing. Yes, if there is any pollution, whether sabotage or equipment failure they are supposed to quickly within 24hours get to the point; look for alternative means of containing the spill. Here it is not like that.” (CLs2, focus group participant 1)

All the stakeholders interviewed agreed that the JIVs are conducted by a coalition of representatives, but the community stakeholders and advocacy NGOs argued that the result of the JIVs are often not objective. Empirical evidence revealed that the NGOs’ publish counter accounts to problematize the credibility of the JIVs’ exercise due to the ineffectiveness of the regulatory regimes in relation to cleaning up spills. NGOs posited that the JIVs were often delayed for days or weeks and they are financed by the corporations. They argued that the JIVs are enshrined with conflicts of interest, which influenced its objectivity. The corporations and NOSDRA claimed that the JIVs were

objectively conducted and the outcomes were binding on all arena participants. For instance, Shell (2009, p.61 webinar) argued that

“When an oil spill occurs, we respond by sending in an emergency response team to try to stop the spill immediately, and what’s called a Joint Investigation Team (JIT). The job of this team...is to ascertain the cause of the spill, assess the extent of the damage and negotiate compensation... We are very clear and open about the volumes spilled through operational failures – we don’t try to hide it and we are working to improve it. [...] The JIT...report is verified by the relevant government body. ...a cause through explosion or cutting a pipeline, or removal of equipment, or simply opening a valve, or trying to steal the crude is obvious. We don’t seek to hide it when it’s our fault either.”

On the other hand, from formal and informal conversations with all the stakeholders interviewed, they reported that the regulators depend on the logistics provided by the corporations before they could conduct JIVs because the regulators especially NOSDRA is grossly underfunded. For instance, Amnesty International’s (AI) (2013) counter account reported an interview in which the Director of NOSDRA claimed a text message was sent by the Nigerian Agip Oil Company (Agip) stating when JIVs would be conducted and that the director should notify his staff to join in the visit at a given time. According to this account, the director confirmed that was the usual practice, which implied that NOSDRA is not in control of the process (p.15). When the regulators lack the resources or power to function and be accountable for their actions before, during and the aftermath of a JIVs, the community stakeholders, iaNGOr and laNGOr argued this impinged on their independence. NOSDRA¹ supported the claim that they are grossly underfunded, and this influenced their activities

“...the agency is poorly funded, and this no doubt hampers our operation and performance. ...the resources we need to be able to function and stand on our own are actually not just adequate... ...to be able to cope with the myriads of challenges [...] If we had our resources, we would have been able to provide...helicopter services to be able to take our people immediately they finish the investigation in such a very terrible terrain...”

Empirical evidence revealed that in the past, JIVs were conducted by the corporations without any participation from the community stakeholders or with the civil society until the advocacy NGOs' intervention (NACGOND,⁶⁷ 2014).⁶⁸ According to NACGOND (2014) and the supporting evidence from the laNGOrs, participation in the JIVs was envisaged as a step in the right direction but there are still lots of concerns that impinge on the credibility of the JIVs (*see chapter 8*). Regardless of any invitation to participate, community stakeholders still view their engagement as that of a *third party*. Community stakeholders reported that the documented evidence have not been issued to the community and the findings were neither finalized at the spill sites. iaNGOrs, laNGOrs and the community stakeholders claimed that when the cause of the spills were not determined during the JIVs at the spill site, JIVs were signed by the regulators and the community representatives but not by the corporations or by the regulators and the corporations and not by the community representatives.

“It was supposed to be concluded in their office. So, you end up seeing JIV’s...signed by the regulators and the community but {name of corporation} would refuse to sign it. They will tell you we didn’t sign it because it was inconclusive.” (CLs3, focus group participant 2- laNGOr12)

JIVs are critical factors in deciding responsibility for the remediation of polluted sites. The outcome of the JIVs are often contentious especially when the community stakeholders believe that they should be compensated for damages arising from the spill but were excluded from the JIVs.

“...Before when {name of corporation} comes into the community, nobody will talk to them. They will go to the spill point and do what they want to do and go back. ...they come with police, soldiers to scare people away...nobody can question them because they are carrying gun and you are defenseless. [...] through the awareness from the NGOs, the civil society, and MOSOP, ...when they are coming for JIV... ...they will ask the community to bring somebody...to go with

⁶⁷ National Coalition on Gas Flaring and Oil Spills in the Niger Delta.

⁶⁸ It is pertinent to highlight that evidence from laNGOr8 and 10 revealed it is only Shell (SPDC) that has allowed external stakeholders like the advocacy NGOs, especially NACGOND to independently engage and observe their JIVs' process while the other corporations are unwilling to allow independent observers to participate in their JIVs.

them if they are doing the right thing. ...another thing is that they don't prepare the JIV at the site [spill site], they prepare it in their office.” (CLs1, focus group participant 1)

Furthermore, the community stakeholders interviewed revealed that when JIVs are conducted, the corporations often finance the regulators' trip to the polluted locations and this subsequently influenced the outcome of the investigation. The community stakeholders argued that because of this cosy relationship, the volume of the spills were understated or they were wrongly ascribed as sabotage even when they are caused by equipment failure. This was because the Oil Pipelines Act 1990 states that compensation should not be paid for spills due from third-party interference, but the spills should be remediated by the operator of the equipment. This Act made the causes of oil spill a critical factor in determining whether compensation would be paid or not. The iaNGOr, laNGOr and community stakeholders argued that the powerful stakeholders ascribe most of the spills to third-party interference to avoid compensating affected individuals and communities for damages arising from such pollution.

“Oil companies have succeeded in shifting the blame of oil spills from pipeline integrity to oil theft. So, it is now fashionable to blame all oil spill cases on oil theft and ignore calls for repair and proper management of their assets” (NACGOND, 2014, p.10)

“Oil companies..., in particular {name of corporation} blame most of the oil spills on sabotage and illegal bunkering (theft) by local community members. It is in the company's perceived financial interest to allege such, as they feel these releases them from legal responsibility to clean up spills or compensate the local communities” (Steiner, 2010, p.6)

Nevertheless, the regulators, especially NOSDRAr1 revealed that often the communities' representatives during the JIVs are reluctant to append their signatures on the JIVs' reports when they realize that the cause of the spill was recorded as third-party interference

“...The essence of bringing in community there is to instill transparency in the whole process. [...] Where you will see a community representative not willing to append his signature or not appearing in that JIV form, the cause of that spill obviously may be a glaring case of third-party interference. ...If it was clear case of equipment failure or corrosion, they will be very bold to put their signature since they know that compensation will be the next thing they will be expecting.” (NOSDRAr1)

On the other hand, the community stakeholders argued that the outcome of such investigations are often pre-determined by the corporations and the regulators because *he who pays the piper dictates the tunes*

“the community is the third party. [...] when {name of corporation} is coming in to conduct JIV, {name of corporation} come with NOSDRA, NNPC, the Ministry of Environment and all other networks of people. They pay their flight, they pay their transport, they bring food packs for them, they feed them, and they grease their pocket.⁶⁹ {name of corporation} is responsible for everything because NOSDRA don’t even have a boat, they don’t even have a coverall which they will wear and enter the spill site. ...anything that {name of corporation} ask them to do is what they will do. He who pays the piper dictates the tune.” (CLs1, focus group participant 1)

Other stakeholders believe that accounting for the JIV process and its outcomes are marred by the cosy relationship between the corporations and DPR, who are legally in charge of licensing and maximising the revenue from extraction. The NGOs and the community stakeholders believe that due to this relationship, the objectivity and accountability of DPR in the JIVs was marred because of this conflict of interest. For instance, UNEP (2011, p.139) argued that

⁶⁹ A commonly held view by the arena participants is that the corporations provide the logistics required for the JIVs but whether the corporations (in the quote above – Shell) truly grease the JIT pocket is a perception of corruption from the community stakeholders interviewed. This evidence should not be taken as confirming that corruption takes place unless there are court evidence proofing the existence of corruption but the perception of corruption in the arena could be argued to be sufficient to create conflicts and tensions. The community stakeholders believed there was corruption in the JIVs and they view effective accountability to demonstrate that the corporations don’t *grease their pocket*.

“there is clearly a conflict of interest in a ministry which, on one hand has to maximize revenue by increasing production and, on the other, ensure environmental compliance. Most countries around the world, including in the Middle East where oil is the mainstay of the regional economy, have placed environmental regulation within the Ministry of Environment or equivalent.”

Consequently, other stakeholders [community stakeholders, iaNGOrs, laNGOrs, DNGOr1, 2 and 5] agreed that because of this relationship between DPR and the corporations, the human rights of the indigenous people were violated because the corporations have considerable influence over what liabilities⁷⁰ and damages to disclose. In addition, the DNGOrs revealed that the Nigerian government has the power to address human rights and environmental pollution, especially by dictating how the JIVs should be conducted and funded. However, given the joint ventures between the government and the corporations, the power to protect human rights was argued to have been traded for wealth maximisation. DNGOr2 argued that

“Nigeria government is the biggest shareholders... ..decides what happens, what you the operators [corporations] spend, what you invest in and what you don’t do. If you come from that end, Nigerian government is responsible for what we see in the Niger Delta today. ...they caused...and...are perpetuating it. ...As a major investor, as even the one that gives out the license; it can determine the condition...it can set the criteria... This has happened all over the world but the Nigerian government simply sees this as a business and they operate it like a businessman. A businessman doesn’t want anything that stops his profit... ..it does everything to maximise it... ..the Nigerian government is not into the oil industry as a development organisation...and that is why we have the situation we are having.”

As a result of the inability of the government to protect and drive effective accountability, the advocacy NGOs through the support of the community stakeholders use their contra-

⁷⁰ NACGOND (2014, p.11) claimed “the total volume of oil spilled has remained an issue of controversy between SPDC and host community stakeholders. In all the JIVs monitored, SPDC did not disclose the quantity of oil spilled at the site nor the method used in calculating volume”.

governing counter accounts to problematize the relationship between the government, its agencies and the corporations. Campaigning for a review through the PIB for effective governance and dialogic accountabilities to benefit all stakeholders, especially the communities (Thomson *et al.*, 2015; Gray *et al.*, 2014b, Parker, 2014).

Despite the lack of credibility in the JIVs process, evidence revealed that the laNGOs and its coalition have trained grass root environmental monitors⁷¹ to observe the JIVs' processes and to give an account of unsustainable practices.

“...the last that took place in that place [referring to a community in Rivers State], I was one of the people that called NACGOND before {name of corporation} came to stop the spill... ..I was trained by NACGOND about JIV but still in case of anything of this nature, NO way. It is total zero. They can only be there, telling you all sort of lies...” (CLs4, focus group participant 3)

This implies that partisan counter accounts on JIVs are published based on evidence provided by the grass root environmental monitors to drive dialogic accountability and engagement within the local arenas. This could be viewed as a step in the right direction, however, where the regulators whose responsibilities are to protect human rights and to drive a healthy environment for sustainable development practices have been *captured by the powerful stakeholders*⁷², the outcome of any JIV would still be questioned by the other arena participants.

7.2.3. CONFLICTS, COUNTER ACCOUNTS AND DOUBLE STANDARD

Empirical evidence revealed that the corporations often adopt double standard when implementing regulatory instruments governing their activities in the Delta. The iaNGOs, laNGOs and community stakeholders revealed that the corporations' practice '*environmental racism*' in the Delta arena because they are deemed to be more powerful than the government due to their overreliance on oil revenue and through the joint ventures. This was evident in the interviews conducted with the arena participants except

⁷¹ The grassroots environmental monitors are indigenous people trained by the local advocacy NGOs to monitor spills in their environment. They are expected to immediately capture and transit any information on pollutions to the advocacy NGOs.

⁷² The local advocacy NGOs called this form of capture the "*institutional captured phenomenon*" – See chapter 8.

for MNOCr1 and 2, who do not perceive the corporations as the dominant stakeholders in the industry. For instance

“...know that oil is tension, oil is conflict, oil is control and the control comes from the refusal of the oil corporations to really obey the rules and regulations of the countries they operate from because like in Nigeria, they are more powerful than the government. Our government is solely depended on oil, therefore if the corporations’ sneeze, we will catch cold.” (DNGOr5)

“...*They are practicing environmental racism, double standards.* ...they neglect the laws in Nigeria, they don’t adhere to the laws...and so we are saying that they should stop operating double standards, they should stop environmental racism and allow one set of laws that is operating in Europe to also be operating in Nigeria.” (laNGOr3)

Counter accounts prepared by advocacy NGOs bridged the gaps and problematized the need for the powerful stakeholders to avoid practicing double standards. For instance, the NGOs and independent observers problematized the need to implement best practice on environmental standards or pipeline integrity standards as it is practiced in the Netherlands, USA or UK in the Delta arena. They viewed the non-implementation of these regulatory standards as the application of the double standards, which impact on human rights and sustainable development (Amnesty International, 2015, 2009; Amunwa, 2011; Steiner, 2010). For instance,

“All was in a bid to ensure that {name of corporation} was compelled to do the needful because of their stiff-neckedness, their double standard, their environmental terrorism or racism that they practice in the Niger Delta, which they can never-never do in their home country. We saw what happened during the Gulf of Mexico’s spill. ...Here...the communities are left to battle with this leviathan or monsters called the oil companies. ...Not even the State House of Assembly can talk on oil issues. [...] that is why there is negligence... ...of all...we have been doing [advocacy NGOs], such a thing can still continue... It is a very sad and unfortunate situation.” (CLs5, focus group participant 2- laNGOr12).

Furthermore, evidence revealed that systematic counter accounts (Thomson *et al.*, 2015) prepared by the laNGOs and iaNGOs were intended to ensure that the regulators enforce rules preventing corporations from applying double standards. For instance, evidence from the community stakeholders revealed that environmental remediation was inadequately conducted because the remediation exercises are often hired out to indigenes with little or no training on how remediation exercises should be conducted. This was because of the Nigerian Local Content Act 2010, which required environmental contracts be given to Nigerians to drive economic development. The laNGOs, iaNGOs and community stakeholders reported that when spills occur on land, the oil is either set ablaze while the burnt surface soil will be excavated and buried, or the oil is scooped while the land is covered with clay or the soil is tilled to expose the polluted part to nature. They assumed that as the crude ages, the lighter end would be lost through remediation by enhanced natural attenuation (RENA), which might prevent the crude from polluting the groundwater (UNEP, 2011; Steiner, 2010). For instance, NOSDRAr1 argued that RENA is a technique of removing contaminants particularly hydrocarbon and other associated waste from the environment by exposing the contaminated soil to aeration and then allowing natural forces of nature to act on them, thereby exposing the contaminated soil to micro-organisms to hasten the process of remediation. However, advocacy NGOs and the community stakeholders interviewed argued that the environment was inadequately remediated regardless of the approach adopted. IP1, IP7, CLs2 and CLs4 supported this claim

“...After the spill, they tried to contain the spill. ...then they clamped the pipeline and they gave it to one local contractor. What they did there was that they just scooped the oil from the surface of the earth and then set fire on it. [...] The palm trees have been burnt. The grass is beginning to degenerate. After that, what they did is [that] they scraped the topsoil and then dug a pit and put it there and covered it. That is it! That is the remediation.” (IP1, focus group participant 1)

“When spills happen, if they like, they could clean it up, they do the job poorly anyway. In some other cases, they don’t even care [to clean]... So, the community really is not powerful enough to confront these companies. In most cases, we don’t even have people in government to fight our cause.” (IP7)

Nevertheless, evidence from the regulators (NOSDRAr1 and DPRr1) revealed that these indigenous contractors are accredited by DPR and NOSDRA before they were appointed by the corporations to conduct any remediation exercise. However, evidence revealed that the contractors lacked the required expertise to remediate the polluted environment. This subsequently implied that the effectiveness and credibility of the regulators' accreditation exercise are questionable. For instance, NOSDRAr1 argued that

“...we have quite a number of remediation contractors and you cannot just say whether they operate at international standard or not... ..the agency (NOSDRA) has its own checklist that it actually uses to ensure that these people are actually not briefcase carrying contractors. [...] It is the oil operators that have the authority to a kind of pre-qualification criteria and they use their service. ...NOSDRA will only give them that accreditation. The one that NOSDRA has accredited is the one that the oil company is expected to use for the exercise. They receive similar accreditation from DPR...”

However, when immediate and adequate clean-up was not conducted, and it rained, the spilled crude spread to the creeks, swamps, fishponds, farms, which subsequently impacted on the lived lives of the indigenous people, their human rights, their ability to live in a healthy environment and earn a living. For instance, this was supported by UNEP (2011, p.167), CLs3 and 2

“...Any crops in the area directly impacted will also be damaged, and root crops, such as cassava, will become unusable. However...even when no remedial action is initiated, thick layers of oil will eventually wash off from the soil, making it possible for more tolerant plant species to re-establish, giving the area an appearance of having returned to healthy stage. When farming recommences, plants generally show signs of stress and yields are reportedly lower than in non-impacted areas. This naturally has an impact on the livelihood of the community... Also, farming in soil which is contaminated also exposes the community to dermal contact with hydrocarbons.” (UNEP, 2011, p.167)

On the other hand, the corporations have denied this allegation by arguing that they clean up effectively and on time regardless of the cause of the spill. For instance, Shell in its

2011 webinar dialogue when questioned on what they were doing to clean-up the Niger Delta and contended that

“SPDC is committed to cleaning up all spills from its facilities no matter the cause, and in the last five years 75% of oil spill incidents have been caused by third-party interference... First, we recover as much oil as possible – then residual oil is cleaned up. ...SPDC uses recognised methods which are suitable for the tropical climate in which it operates.”

However, community stakeholders, iaNGOs and laNGOs narratives revealed that the remediation exercises were unnecessarily delayed despite the regulatory requirement. Community stakeholders argued that the spills were allowed to contaminate other areas before they were investigated and remediated by the corporations and the regulators. In addition, they posited that when clean up were eventually conducted, they were conducted by non-experts, thereby exposing the indigenous people to environmental, health and (intra)intergenerational risks (Weiss, 1992; Grubnic *et al.*, 2015; Gray, 2010).

“like what they have done if there is spill, they will come back and then do the clean-up maybe to their own taste and not to the community’s taste. That is why in our creeks and our swamp, fishes are no longer there as it is before. That is the impact.” (CLs3, focus group participant 1)

Furthermore, the community stakeholders and DPRr⁷³ argued that pipelines were left unchanged because they were deemed as economically viable despite EGASPIN’s requirement that oil pipelines with a technical lifespan of 25years should be changed.

“...the pipeline transporting crude oil for {name of corporation} to the export terminal is over 52 years old... The pipeline was there before I was born... ...the {name of corporation} pipeline is like a hippopotamus face, patch-patch-patch-patch... Every day, you will be hearing clamping-clamping-clamping, none of the sections of these pipelines have been replaced. ...If they have changed in other towns, I don’t know but for this Gokana where I live, I service, I work as a chief;

⁷³ See chapter 5, section 5.2.2.2.4, paragraph 2.

none of the pipeline facilities...have been changed...” (CLs2, focus group participant 1)

For instance, Shell in its 2013 webinar dialogue when questioned by the other stakeholders on their role in implementing UNEP’s recommendations, particularly on their environmental programme in relation to the maintenance of their pipelines. They claimed

“The maintenance of the integrity of our pipelines is based on risk analysis rather than age of pipelines. [...] Shell is doing all that is technically feasible to ensure adequate maintenance of her pipelines in spite of disruption by vandals. Shell has been addressing the recommendations in the UNEPs report.”

However, evidence from NOSDRAr1 revealed that often the integrity or standard of their pipelines were questionable because they were often not maintained in accordance with regulatory requirements.

“...the oil companies can always launder [polish] their image...particularly whenever issues that have to do with the integrity of pipeline is concerned. ...they can tell you that their pipelines are of international standard. ...you know Niger-Delta area is predominantly swampy...and the nature of soil that we have are so acidic. ...if the pipe is not coated maybe with cement, the lifespan that is supposed to take probably like 25 years may not get up to that... ...I am not disputing the fact that the pipes they laid are of international standard but at the same time they cannot also claim ignorance of the fact that some of these pipes are actually very old...” (NOSDRAr1)

Informal conversation with iaNGOs, laNGOs and the community stakeholders argued that the problem of non-compliance or double standard was not peculiar to Shell but was the norm with other oil corporations such as Agip, ExxonMobil, Total, Chevron and so on. The non-compliance with regulatory requirement for the maintenance of pipelines and infrastructures and oil spill remediation have led to impoverishment, conflicts and human rights abuse to the local arenas. iaNGOs, laNGOs and the community stakeholders argued that the regulatory agencies should be strengthened to account for compliance and

to force compliance among the corporations to protect the rights of the local people and to drive sustainable development within the local arenas.

“...the government should implement its policies. [...] They should not be making policies and sweep it under the carpet. ...if a ministry or parastatal or an agency was formed for the purpose of checkmating the environment...the government should equip that agency so that they can do their work...instead of establishing agency for the purpose of exploiting the government [community]...” (CLs2, focus group participant 1)

The community stakeholders, especially the grass root advocates and the counter accounts (Thomson *et al.*, 2015; Kneip, 2013; Solomon and Thomson, 2009) published by the advocacy NGOs (*see chapter 8*) constructed a discourse for an effective dialogic accountability by the corporations and regulatory systems devoid of double standards. They were also used to engage stakeholders to bridge the compliance gaps in the ineffective governance systems.

7.2.4. CONFLICTS, COUNTER ACCOUNTS AND GAS FLARING

Gas flaring involves the burning or flaring of associated natural gas, which is a mixture of crude oil and gas from oil extraction. Besides abundant crude oil, the Delta has been described as a gas haven because of its enormous gas reserves but over 50% of its gas is flared (Bassey, 2008; Eboh, 2014; Social Action, 2009b). Gas flaring is visible in the Delta 24/7 due to its proximity to residential homes, its ‘open flare’ system and its impact on the health of the people (Baumuller *et al.*, 2011; SDN, 2010; UNDP, 2006). Gas flaring is viewed as a violation of human rights, health, environmental and economic rights of the people. The flaring of associated gas is not allowed because it contributes to greenhouse gas emissions (GHG) and climate change but in Nigeria, gas flaring seems to be embraced regardless of its negative impact (Baumuller *et al.*, 2011; Hassan and Kouhy, 2013; World Bank, 2015c; Vidal, 2012).

"Gas flares are nothing short of crimes against humanity. They roast the skies, kill crops and poison the air. These gas stacks pump up greenhouse gases into the atmosphere, impacting the climate, placing everyone at risk. Gas flares go on

because it is cheap to kill, as long as profits keep on the rise," (Nnimmo Bassey cited by Vidal, 2012).

In the Delta, the bulk of associated gas produced from crude oil exploration is flared rather than converted to energy to address poverty and unemployment. This would have improved the lives of the indigenous people without electricity as well as the industrial capacity of Nigerians (Social Actions, 2009b). This was evident in the interview extracts from the community stakeholders, iaNGOr and laNGOrs.

"...we don't have light... ...these are things that if they are there, members of the community would say, okay, even if we can't go to the farm, there would be other means of livelihood..." (IP9, focus group participant 1)

"...but what we discovered is beautiful light from the bush, flare light in the village as a result of the exploitation and exploration of the oil. ...we don't have light in the community but there is light in the bush close-by... ...it is like the continuation of daylight, there is no night again..." (IP11)

Gas flaring has been argued to produce continuous noise, acidic rain, increased temperature for communities located close to the flare, respiratory diseases, cancer, heart diseases, eye problems, rheumatic disorders, skin diseases, acidic rain which can contaminate water bodies and soil, corrode roofs, retard crops and illuminate communities with polluted light (Baumuller *et al.*, 2011; CJP/ERA, 2005). Typical response from the community stakeholders supported this narrative

"...I can't say 100% that their coming here is bad to us but health-wise, we are not benefiting anything. ...if you pack your car overnight; in the morning, you will see particles of smoke or black carbon... ...sicknesses like cholera, diabetes...smallpox, chicken pox...are what we don't normally experience in the community here but all those are now part of what we are getting from the flare and the environmental pollution..." (IP10)

"the level of heat in that community is higher than elsewhere... ...We have acid rain; some plants are extinct from our community... ...I believe our environment

is our inheritance. ...many diseases such as respiratory diseases...the life expectancy is very short, stillbirth for women...” (IP11)

“...we have crack walls...caused by the vibration of the equipment that they are using...and the noise of the flare shaking the ground. ...it also makes children to convulse... ...when they are to shut down some valves, the flare will go up. ...Another thing we detected we call it ‘gas rain’... When they are shutting down their equipment, the gas would be released into the atmosphere. So, people would be thinking that rain is falling, ‘na lie’ [that is a lie], it is gas. ...test your water, everywhere gas! ...so many people have eye problems... Another one is cropped, they don’t grow well. ...sometimes they will grow but will they produce good fruits? No way...” (IP12)

These adverse effects have led advocacy NGOs, grass root advocates, supranational organisations and independent environmental observers to problematize the need for stricter environmental regulations of the oil industry to manage, account and prevent environmental pollution emanating from oil and gas exploration and extraction in the Delta (Amnesty International, 2013; CJP/ERA, 2005; World Bank, n.d.). The NGOs have problematized the need for gas flaring to be stopped or re-injected, refined to be traded in the developed liquefied natural gas market as it is practiced in Azerbaijan, Mexico and Kuwait in the Delta (Steiner, 2010; Social Action, 2009b). They argued that in other countries of the world, gas is harnessed and converted to energy but in Nigeria, it is continuously flared to the detriment of the people living in the Delta (World Bank, 2015c; Vidal, 2012). It was estimated that around \$2.5bn worth of gas was flared annually in Nigeria, making it the second highest gas flaring country after Russia (Hassan and Kouhy, 2013; SDN, 2010). The NGOs and the community stakeholders argued that communities have suffered extensively from gas flaring for over 50years because there is little or no commitment from the corporations and the government to stop gas flaring

“...Although the Government also wants to end flaring, it has instructed SPDC and the other companies to maintain the status quo on oil production until further notice” (Shell, 2009, webinar, p.36)

Due to the absence of the commitment by the corporations and government to address the problem arising from gas flaring, eight communities across the Delta⁷⁴ filed a lawsuit against the oil corporations in 2005 at the Federal High Court of Nigeria, Benin. Whilst the court dismissed seven communities' lawsuit as lacking tangible evidence, the court ruled on behalf of Iwherekan Community, Delta State on the 4th November 2005 that gas flaring is illegal. The court ruled that Shell should stop gas flaring in this community by April 2007 because it violated their fundamental rights to live sustainably and their dignity. Despite this court ruling, gas flaring still continued in this community and elsewhere in the Delta because the corporation and the regulators ignored the court judgement (Steiner, 2010; Social Actions, 2009b).

“...We took the action to stop gas flaring in the entire Niger Delta. ...the Benin judgement is a sound one. [...] if you destroy my environment, you are also endangering my life. If I can't grow crops on my land, it will affect my livelihood. I can't get suitable shelter because of the acid rain. [...] the acid rain corrodes our roofs...fish in the rivers are affected, farmlands and crops too...” (IP7)

Besides this court ruling, gas flaring was declared illegal in Nigeria in 1984 pursuant to section 3 of the Associated Gas Reinjection Act 1979. Gas flaring continues because the government has allowed gas to be burnt or flared with small fines and because the legislature allowed the Minister of Petroleum Resources (MPR) to grant exemptions for gas flaring (Social Actions, 2009b; CJP/ERA, 2005; Bassey 2008). Documentary evidence by the iaNGOs and laNGOs such as SDN, 2014c; Social Actions, 2009b; CJP/ERA, 2005 revealed that the corporations opted to pay fines or secure waiver for gas to be flared.⁷⁵ Details of such records and their usage are not readily available for public

⁷⁴ These communities include Eket in Akwa Ibom State, Imiringi and Gbarain in Bayelsa State, Iwherekan in Delta State, Akala-Olu, Erema and Idama in Rivers State.

⁷⁵ The Associated Gas Re-injection [1985 (2)] claimed “Where the Minister is satisfied after 1 January, 1984 that utilisation or re-injection of the produced gas is not appropriate or feasible in a particular field or fields, he may issue a certificate in that respect to a company engaged in the production of oil or gas- (a) specifying such terms and conditions, as he may at his discretion choose to impose, for the continued flaring of gas in the particular field or fields; or (b) permitting the company to continue to flare gas in the particular field or fields if the company pays such sum as the Minister may from time to time prescribe for every 28.317 Standard cubic metre (SCM) of gas flared: Provided that, any payment due under this paragraph shall be made in the same manner and be subject to the same procedure as for the payment of royalties to the Federal Government by companies engaged in the production of oil.”

scrutiny. Regardless of whether the fines were paid or (not) were disclosed, would such fines compensate for the lives that were lost from gas flaring in the Delta or compensate for environmental and human rights violations in the Delta or would it reduce the effect of climate change? For instance, evidence revealed that rather than conduct an EIA to understand the negative impact of any exploratory and extractive activities on the communities, EIA's exercises were often waived thereby exposing the community stakeholders to harm or human rights violation. IP11 and IP10 reported that the corporation was issued a waiver for a gas project despite its negative impacts in the community.

“The reason they are waiving the EIA is that the government is corrupt, companies are corrupt. There is another section in the constitution that said, *that the federal government has right to give waiver to any company on EIA*. ...100% of income of the companies, 60% goes to the federal government and 40% to the companies. ...So, they listen more to the companies than the host communities. ...They don't care how many people would die. ...How the land and the water would be polluted? ...all they need is the resources...” (IP10)

Besides the waiver of EIA, the corporations and the government often engineered numerous excuses for gas to be flared.

“In 2014, flaring volume...totalled 4.5million metric tons. ...an increase of 0.8 million metric tons compared with our 2013 performance. The increase...in 2014 was primarily due to...[the] operatorship of the existing Usan production field in Nigeria...” (ExxonMobil, 2014, p.37)

“...in 2014, an increase in levels of oil production has resulted in the volumes of flared gas increasing by 12%... A challenging operating environment and shortfalls in funding from the government-owned NNPC have resulted in delays to the completion of a number of gas-gathering projects.” (Shell, 2014, p.37)

The government has set numerous deadlines to stop gas flaring in Nigeria (2003; 2004; 2008; 2010 and then 2012) but all were to no avail because ending gas flaring without infrastructures for it to be sold or re-injected or converted to energy might result in the

disruption of crude oil exploration and extraction for the government and corporations (Baumuller *et al.*, 2011; CJP/ERA, 2005). This would create the loss of revenue for joint venture partners but their inability to refine gas for the benefit of Nigerians was claimed to cost Nigerians more (Social Action, 2009b). For instance, Eboh (2014) argued that “Nigeria has lost up to \$868.8million, about ₦173.76billion to gas flaring in 2014, according to data obtained from the Nigerian National Petroleum Corporation.” Under these circumstances, there was little or no incentive for corporations and the government to invest in infrastructures for the commercialisation of gas because gas flaring was the cheapest option resulting in a tragic waste of valuable resource. The social, economic and environmental costs of not curbing gas flaring despite the landmark court judgement led to numerous grassroots activism championed by laNGOs in collaboration with iaNGOs to facilitate a dialogic accountability and transformative engagement for changes in the Delta.

“...they have been extending deadline from 2005, 2006, 2007, 2008 from there to 2010. [...] So, we collected signatures on a petition on gas flaring from the Niger Delta and we sent it to the government that gas flaring should stop...After such, they set up a project called Dugas project. [...] At least that was an achievement, which they have done.” (IP11)

“The federal government is a fraud...has been...singing of *stopping gas flaring*. ...federal government is benefiting from gas flaring, they cannot stop it because they [corporations] pay them and what they pay them is not even transferred to the direct sufferers of the gas flaring.” (IP3, focus group participant 2)

However, the corporations viewed these dates as an unrealistic target. For instance, in 2005, Shell announced it would eliminate gas flaring in all its facilities in 2008 but later announced that its 2008 target was not realistic and moved the date to 2009. In 2007, Shell announced a shift from 2009 to 2011 but gas flaring continues till date because they often engineer excuses to flare gas, often at the expense of the people living in the Delta (Social Actions, 2009b). Although, evidence from the corporations revealed that they have reduced the amount of gas flared, but they still produced excuses for routine gas flaring. These excuses include the non-availability of infrastructures to reduce flaring to acceptable standards due to the lack of funding from their joint venture partner (i.e. the

government) or due to the exploration of new oil wells and security challenges. For instance, Shell (2014, p.37) and Total (2009, p.13) argued that

“...SPDC remains committed to...reducing the volume and intensity of gas flaring with a number of associated gas-gathering projects... Further progress to reduce flaring needs sustained commitment and funding by all joint-venture partners, together with safe access to install the equipment.” (Shell, 2014, p.37).

“...we are determined to honor our commitment to halve flaring at operated sites from 2005 levels. However, these capital-intensive projects require the agreement of all of our partners, meaning this target cannot be met before 2014.” (Total, 2009, p.13)

Despite the consistent flaring since 1958 and its negative consequences, the actual quantity flared was unknown (CJP/ERA, 2005). This problem led to the development of the Nigerian Gas Flare Tracker (GFT) on the 27 November 2014 by Stakeholder Democracy Network (SDN) funded by the UK government, through its Department for International Development (DFID) to enable regulators, corporations, civil society and individuals monitor the amount of gas flared in the Delta (Esiedesa, 2014; Musari, 2014; SDN, 2014b). This was aimed at reducing associated gas flare, to improve accountability on gas flare and the enforcement of fines. The GTF aims to reveal the amount of associated gas that should have been converted to electrical power in a country where there is pernicious electricity shortage (Faucon, 2009; Howden, 2010). This online accountability platform was embraced by NOSDRA and community stakeholders. For instance, media evidence revealed that the former minister of environment (Laraba-Mallam) and the director general of NOSDRA argued that the GFT an online accountability would promote transparency in the oil industry

“Anytime we attend foreign conferences...we hear other countries tell the amount of gas released into the atmosphere, but we guess. But from today, we will not guess, we will give the correct amount, because of this tracker.” (Laraba-Mallam cited by Stein, 2014)

“We believe that the companies are not...paying us accurate taxes from the volumes of gas they’re supposed to have flared... ..You can see they gave you a table showing those amounts. But right now, we’ll be able to know the total number, the total amount of gas flared, in relation to the tax they’re paying, and then the deficit they’ll be made to pay.” (Idabor cited by Stein, 2014)

Few days after the launch of the GFT, fines for gas flaring were removed by the DPR. They argued that the non-imposition of fines would encourage indigenous oil companies to harness gas to energy (SDN, 2014c). The removal of fines on gas flaring could be viewed as an incentive encouraging gas flaring in Nigeria (Faucon, 2009; SDN, 2014c). Furthermore, advocacy NGOs and observers argued that the GFT exposed the ineffectiveness of DPR in enforcing its regulations on gas flaring, and the launch of GFT would enable NGOs and observers to demand accountability for gas flaring from DPR (SDN, 2014b). For instance, SDN (2014c) argued that the removal of fines did not matter as fines were never imposed

“Fines were never really imposed anyway, ...this is just a way of taking the heat off those culpable parties... At least no-one can be fooled now – fines are no longer even claimed to be collected for gas flaring in Nigeria. How this can be justified when Nigeria so desperately wants and needs to incentivise gas to power is anyone’s guess, and is a question rightly being asked by sensible policy and decision-makers both in Nigeria and on the international stage.”

The GFT would have enabled advocacy NGOs, observers and individuals to delegitimise any false compliance claims, measure fines paid, check the amount of gas flared as disclosed by the corporations and regulators in the NNPC Annual Statistical Bulletins.⁷⁶ However, the GFT⁷⁷ which was last updated in 2014 [unlike the Oil Spill Monitor⁷⁸] has not been successful, which arguably could be attributed to the removal of fines by DPR.

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<http://www.nnpcgroup.com/PublicRelations/OilandGasStatistics/AnnualStatisticsBulletin/MonthlyPerformance.aspx>

⁷⁷ (<http://gasflaretracker.ng/about.html>)

⁷⁸ (<https://oilspillmonitor.ng/>)

The lack of political will by the government to enforce its law on gas flaring implied that the rights of the indigenous people of the Delta have been compromised. However, the campaigns of the grassroots advocate, iaNGOs and laNGOs have been clamouring for accountability, the respect of their rights, inclusive engagement and sustainable development *beyond oil and gas*.

“...I have a concept of ‘*going beyond this oil, beyond gas flaring*’ ...We should go renewable. ...we can stop gas flaring and use solar systems to generate light... That will be sustainable, that is free, it will not be harmful, ...and less expensive. The more you have a light that is constant; you know development can come in...”
(IP11)

7.2.5. EVALUATING THE CREDIBILITY OF THE REGULATORS AND THE LAWS

7.2.5.1. CONFLICTS, COUNTER ACCOUNTS AND DEFICIENCY OF THE REGULATORY LAWS

Natural resources are often instruments of political, social, economic and environmental discrimination. The community stakeholders described themselves as tenants without an ownership right to the oil minerals beneath their feet. This could be viewed as exacerbating other issues highlighted in this study. The Land Use Act 1978,⁷⁹ ascribes ownership of any mineral resources below 6ft to the Federal government, therefore according to the Nigerian constitution, land and any resources belong to the federal government. However, iaNGOs, laNGOs, DNGOs and independent observers (*see chapter 8*) have argued that the ownership of natural resources should be bestowed on the indigenous people while the government oversees the exploratory and extractive activities. iaNGOs, laNGOs, DNGOs and independent observers argued that taking the resources away from people is a violation of their fundamental rights to life, healthy environment, right to earn a living and ability to live sustainably. This was supported by the DNGOr5, IP2 and IP10.

“The source of wealth whether you like it or not is the soil. When you come here and take away the land from the people and you come back and start telling us

⁷⁹ <http://www.nigeria-law.org/Land%20Use%20Act.htm>

you want to fight poverty. How can you fight poverty when you have removed the source of wealth from the indigenes?” (IP2)

“...we are not landlords to them. They only pay you for the crops that are on that plots of land that they want to acquire. So, you are not their landlord. They only treat you as a neighbouring community... If you base it on the Land Use Decree, you are not a landlord but you are a tenant.” (IP10)

This also implied that the State and Local Government have no defined role in the coordination and exploration of mineral resources in Nigeria. This implied that the indigenous people have no direct ownership rights to their property and anything below 6ft despite the direct impact of the oil exploratory and extractive activities on their lives. Community stakeholders argued that they were not consulted even when the licence to explore were issued.

“The law in Nigeria denies oil bearing communities any meaningful involvement in the companies’ operations. The Land Use Act has taken away the land from the community. ...the operators go to the federal government, get a license or whatever, without the involvement of the communities. ...and come to the community and carry on their operations but when they come like that there is bound to be agitation...” (IP7)

Evidence from the iaNGOs, laNGOs and community stakeholders revealed that before the Land Use Act, the oil companies were expected and indeed forced to negotiate royalty payment with the communities before they could access their land or at least make some payment for the use of their land. These negotiations proved cumbersome and some communities allowed companies to access their land before negotiation. However, the iaNGOs, laNGOs and community stakeholders argued that in the 70s where there was a dictatorship, the military government could not understand why communities should hinder or delay a company from exploring and extracting crude which contributes to the Nigerian economy. Therefore, they came up with the Land Use Decree, which arrogated all land below 6ft to the Federal government.

“...It should not have gone that way and that is why there is a need for us to have a voice. It is a very big cheat because below 6ft is for the federal government and above 6ft is for the landlord [indigenous people]. Even though anything above 6ft belongs to the landlords, everything is carted away to the Federal government. Look at Abuja being built, it is our oil (wealth)... we need to have a voice and that is why I think Ken [Saro-Wiwa] came and rose up but they killed him. We need to have a voice...” (IP6)

The iaNGOs, laNGOs and community stakeholders argued that this stole from the Niger Delta people what was theirs. Although, it was not targeted only at the Niger Delta because the Land Use Act was implemented nationwide. They argued that the real reason why the decree was promulgated was to allow oil corporations easy access to the land. They argued that

“The communities do not have ownership of the land and if you do not have ownership of the land, you cannot make decisions on what happens there. One of the key elements of ownership is the decision-making power. You have the decision-making power over what you own. If you do not own it, you cannot make decisions about it and if you cannot make decisions about it then you are as good as landless because you cannot decide who comes in or who goes out, what can be done or what cannot be done...” (laNGOr8)

This law has led to mistrust, suspicion, and conflicts in the Delta. The community stakeholders believe that if they don't have a voice to control the resources or ownership rights (which the iaNGOs and laNGOs are striving to reconstruct), they should not be unduly exposed to the negative impacts of environmental pollution or the lack of accountability for environmental pollution by the regulators and the corporations (Bebbington *et al.*, 2007; Freire, 2002; Gouldson and Bebbington, 2007). The Land Use Act affected the accountability and engagement relationships among the community stakeholders, the government and the corporations. iaNGOs, laNGOs and independent observers have argued for the repeal of this law because it is an infringement of human rights and sustainable development. In their effort to reconstruct the ownership framework in the oil industry, they proposed the PIB to repeal the Land Use Act and other decrees.

“...the Land Use Act must be repealed. It is elitist, it is obnoxious, it takes away the right of the local people and gives it to the elite. People who need the land are not able to gain access to the land for farming or for agricultural purposes...”
(laNGOr3)

“...the federal government is claiming all accruable wealth from that land ...the Land Use Decree is one of the predicament we are having as we are speaking.”
(CLs4, focus group, participant 1)

The community stakeholders argued that the only way they can create accountability for human rights and sustainable development is when they build networks of campaigns and engagement at the grass roots to give voice to their plight in order to address the unequal power relations and accountability. This was supported by the indigenous people interviewed

“There is a joint venture here... ...what we call the oil conglomerate conspiracy. ...all of them are merging... Unless there is networking within the rank and file of the people, we can't free ourselves. ...If we are not free. We will always be stagnant.” (IP2)

“We are asking for resource control. It is only when these resources, the mainstay of Nigeria is being controlled by the owners. It is only then that we can talk of accountability. ...nobody is accountable to anybody.” (IP3, focus group participant 2)

The iaNGOrs and laNGOrs argued that without equality of power and ownership structure as well as the repeal of the Land Use Act, it would be very difficult to address the environmental degradation from oil spill and gas flaring.

7.2.5.2. CONFLICTS, COUNTER ACCOUNTS AND CREDIBILITY OF THE REGULATORS

The stakeholders (i.e. the regulators, the communities' groups, the iaNGOrs, laNGOrs and DNGOrs) argued that there is a need for a repeal of regulations such as the Oil Pipelines Act, 1959; Associated Gas Re-Injection Act, 1979; Land Use Act, 1978; The Petroleum Act 1969; Oil Terminal Dues Act, 1965; Land (Title Vesting) Act, 1993

(Amnesty International, 2009; Amunwa, 2011; Steiner, 2010). The author argued that the government and corporations are violating the fundamental rights of the people, abusing the environment and the need for sustainable development in the Delta because the primary drive for wealth maximisation renders every other need for an effective enforcement of regulations worthless in the Delta. The government responsible for enforcing the laws is deeply involved in joint venture partnerships for oil exploration and extraction, and this provided corporations the leeway to avoid implementing environmental and human rights standard in the Delta.

Independent observers, iaNGOs and laNGOs have argued that the regulatory mechanisms in the oil industry have been captured (*see chapter 8*) by the powerful stakeholders to avoid tougher regulations which could prevent unsustainable practices. Lauwo and Otusanya, 2014; Belal *et al.*, 2015; Gallhofer *et al.*, 2011; Ruggie, 2013; Sikka, 2011; Siddiqui and Uddin, 2016 have argued that weak governance systems to hold corporations accountable resulted in human rights violations, especially in developing countries. The ineffectiveness of the *captured* regulatory system in Nigeria was evident in the community stakeholders, iaNGOs and laNGOs interviews. For example

“*See all these things are borrowed institutions. The people will shout, talk and do all that, it is they themselves [regulators] that are eating a lot of money. ...It is not easy to resist bribe... ...How do you think they will allow you to come and eat with them then you will go out and begin to castigate them...*” (IP2)

This simply implied that the absence of enforcement or implementation of the laws in the Delta does not have anything to do with the quality of legislations but could be linked to the government relationships with corporations, which restricts their ability to enforce the laws. The regulatory mechanisms (DPR and NOSDRA) established to conserve the environment and to protect the rights of the people are not independent of undue influence from the corporations. This was evident in the activities of DPR. However, independent observers such as UNEP, World Bank, iaNGOs, laNGOs, DNGOs and community stakeholders have often asked how DPR could maximise oil revenue and protect the environment? They argued that DPR’s abilities to maximise revenue compromised their independence or power to implement *health, safety and environmental best regulatory practice*.

“...in fact, when FME⁸⁰ approved the use of some technologies for remediation, it took the DPR, who had been in charge of operations and environmental issues...up to 2003 before they had the courage to approve some of those processes and procedures for remediation that FME had approved as at 2001. ...it is understandable; the mandate of environment is to ensure the conservation and protection of the Nigerian Environment. For DPR, it has to produce oil to the maximum possible to make sure that we get our revenue. So, our mandates are different...” (NOSDRAr2)

However, DPRr1 argued that independent structures have been established within the organisation to ensure objectivity in the conservation of the environment and in the maximisation of revenue. DPRr1 argued that these decentralized independent structures ensure that their conduct aligns with best practices as required by the regulations.

“...DPR does not exist in a vacuum. Whatever we do is encapsulated in its entire process. ...we don’t go to another organisation to see what the exploration group does, what the field development group is doing, what the drilling people are doing because we also have those teams within DPR. ...that is where you see the same group in DPR working side by side with those teams [other regulators] to ensure that whatever is done is done in line with best applicable technology and practice.”

Regardless of the independent structures established to legitimize their credibility, evidence revealed that stricter enforcement of regulations by DPR might result in loss of revenue and this could create disincentive on the ability of the regulators to implement its regulations. The regulators become powerless in enforcing their standards when corporations flout the rules.

On the other hand, NOSDRA⁸¹ was responsible for ensuring compliance with environmental standards but NOSDRAr1 and 2, MNOCr1 and 2, iaNGOrs, laNGOrs, DNGOrs and the community stakeholders unanimously argued that NOSDRA was underfunded

⁸⁰ Federal Ministry of Environment

⁸¹ See chapter 5, section 5.2.2.2.4.

“...How much funding had been provided for them and how have they harness those funds to deliver those services? How equipped is NOSDRA to handle some category of oil spill incidence? When they still to some extent depend on the industry [corporations] to ensure their logistics, it pegs their roles... ...they are making some progress and I do hope that they will continue to drive that progress to the level that they would be effective monitors of what industry [the corporations] is doing because the stronger they are, the better for the Nigerian State and Nigerian people.” (MNOCr1)

As evidenced in chapter 6 and 8 and in the quote above, NOSDRA lacked the expertise and financial capability to monitor the hundreds of oil spills and to adequately fund its activities. The overreliance on the corporations implied that its independence had been compromised or *could be compromised*, which subsequently affected its credibility as an independent regulator to enforce best practices and mitigate unsustainable environmental practices. This analysis was evident in the interviews conducted with all the stakeholders. Typical responses were

“No, they are weak! Those agencies were not even meant to function... They are grossly under-funded... [...] when there is oil spill offshore, what happens? {name of corporation} provides the helicopter; they provide every other logistics. So, what do you expect? ...If it is somewhere they go by land...{name of corporation} will bring vehicles... You see, the agencies are there – they are there in names. If you read...the bill or the Acts that established them. ...the legislation looks nice but...No implementation.” (IP1, focus group participant 1)

“...Nigerian government thinks that to deal with an issue, you appoint a committee or create an agency...but little emphasis is being paid to technology, to systems...the equipment, these bodies need to function are often not there. That was the problem DPR had then and that is the problem NOSDRA is having now.” (DNGOr2)

NOSDRAr1 and 2 revealed that although they were grossly underfunded, they required the approval and logistics of the corporations to access their facilities as well as to conduct their JIVs. They argued that the provision of logistics by corporations did not affect their

legitimacy or credibility as an independent regulator. Nevertheless, the legitimacy of the regulators as being independent of undue influence from the corporations *could* be compromised by their dependence on the logistics provided by the corporations to undertake their regulatory activities or investigate environmental pollutions at their facilities. For instance, NOSDRAr2 argued that

“...you cannot just walk into any oil facilities without going with the owners of the asset. ...When it comes to going offshore for instance or in the swamp areas, we do not have helicopters but these people [corporations] do not even own helicopters too, they charter it... We cannot go in separate helicopters for the sake of saying that ‘*no we don’t want to stay together*’... Why does Nigeria have joint asset with oil companies?” (NOSDRAr2)

Despite the inability of NOSDRA to regulate effectively, it appeared that there was a conflict of interests and duplication in the environmental responsibilities of DPR and NOSDRA. The regulator (NOSDRAr1 and 2, and DPRr1 and 2) revealed that there was duplication of responsibilities, which hindered their ability to effectively regulate. For instance, NOSDRAr2

“...we hear oil companies say, ‘*we are over-regulated, we are over-regulated*’, my answer to them has been ‘*nothing like that.... Comply with the environmental laws, simple*’. ...They will tell you ‘*if we do this, DPR will ask us to come and do this and so and so forth*’. Of course...what is environment is environment, what is oil production is oil production. We are not worried about how many barrels they produce but we are worried by the number of barrels that goes to the environment... ...you [referring to DPR] cannot be a player and also regulate yourself. That is the major area of conflict.” (NOSDRAr2)

However, the regulators revealed that both agencies attend the JIVs and independently conduct their own assessment but NOSDRAr1 revealed that where NOSDRA tries to act by implementing regulations as a first respondent after the spill, this often results in disputes with DPR. NOSDRAr1 argued that DPR often viewed them as acting beyond their regulatory jurisdiction, which subsequently resulted in conflict. In addition, the joint attendance of DPR and NOSDRA in JIVs could be viewed as an ineffective use of staff

capacity regardless of who financed the JIVs, which should be based on the *polluter pays principle* (see Chapter 8). NOSDRAr1 and 2 argued that the *polluter pays principle* signifies the oil companies' commitment to take responsibility for oil spills, which included the provision of logistics for regulators to attend JIVs and remediate the polluted environment.

Where regulatory institutions are weak in their ability to hold perpetrators of environmental and human rights violations to account for their actions, it allows corporations and third-parties to capitalize on the inability of the regulators or the governance gaps to further violate the environmental and human rights of the people living in the Delta. As argued by the arena participants, enforcement was not the case in the Delta because the corporations were envisaged to be more powerful than the Nigerian State. For instance, DNGOr1 and NOSDRAr1 expressed their frustrations on the ineffectiveness of the regulatory agencies

“...What is written on paper is not what is practically operational. NOSDRA Act, EGASPIN are paper regulatory framework and not pragmatic, hence they are not effective.” (DNGOr1)

“...In advanced countries, there is no way an oil giant as much as I know like {name of corporation} can be bigger than the law of the land. ...it is only in Nigeria...we can have that kind of situation. ...the issue there is that the law setting up NOSDRA does not make provision for other alternatives when our regulations are flouted... ...for instance, we have made several requests to oil operators for the conduct of damage assessment...where massive oil spills have occurred. This is with a view to determining the extent and intensity of such incidents...but they turned deaf ears to that call. In such situation...are we going to use police to compel them to do that?” (NOSDRAr1)

Furthermore, because of the duplication of responsibilities, the vested interest in wealth maximisation and problematic relationships, the inability of the regulators to regulate, the advocacy NGOs and independent observers proposed the PIB in 2012 and the amendment of the NOSDRA Act to enable them to enforce the laws. The PIB was proposed to delineate the responsibilities for environmental protection on an independent agency

devoid of undue influences from the corporations and the government, as well as to ensure the inclusion of the community through its proposed 10% host community fund for the Delta (*see section 6.2*) (SDN, 2014d). However, the PIB and NOSDRA bills are currently pending in the legislature.

7.2.6. CONFLICTS, COUNTER ACCOUNTS, CONTROLLABLE AND UNCONTROLLABLE SPILLS

The causes and volume of oil spills in the Delta is a contentious issue because there is no standard method of verifying them. Evidence from NOSDRAs and DPRs revealed that there are controllable, uncontrollable and mystery spills (spill that could not be linked to any corporations). Controllable spills are spills emerging from operational failure (human error), equipment failure and corrosion. While uncontrollable spills are spills from third party interference such as sabotage, theft of equipment or leaks caused by thieves opening the wellheads or induced corrosion of pipelines or drilling into the pipelines to steal crude oil.⁸²

Community stakeholders, iaNGOs and laNGOs reported that the corporations often deny responsibility for spill emerging from the operational, natural corrosion or equipment failure ascribing them as sabotage (uncontrollable spill), thereby abrogating their responsibility to compensate affected community stakeholders (*see Pupovac and Moerman, 2017*). Where controllable spills are ascribed as operational failure, the volume of oil spilt and the extent of the damage caused are often denied by the corporations to underpay compensation to the affected indigenous people. However, evidence revealed that if the JIV had been effective, the volume spilt and the extent of the damage could have been uncovered but these were often not the case. For instance, Amnesty International (2013) reported that the corporations' data on JIV could not be relied on as a basis of making claims on oil spills, the volume of oil spilt and the extent of damage in the Delta. Furthermore, JIVs' forms meant to reveal the cause of the spill, the volume spilt and the extent of damage might not be a reliable source of accountable information (*refer to section 7.2.2. and 8.2.1.2*) as evidenced in the Bodo court case in the UK

⁸² A detailed analysis of uncontrollable spill is beyond the scope of this thesis. However, reference could be made to Social Action, 2014b – Crude Business: oil theft, communities and poverty in Nigeria.

(Amnesty International, 2014, 2013; NACGOND, 2014). For instance, CLs2 (focus group, participant 1) revealed that the JIVs' process was grossly abused

“...some of the areas in Bodo where I visited with the NGOs. ...you will see the proof that it is an axe head cut and you get the community representative to see it with you. ...that they will know that actually it is sabotage but in {name of corporation}'s case, {name of corporation} doesn't do it that way. {name of corporation} will quickly rush in, pay some people and the youths will be carried to that scene.⁸³ They were busy serving them with take away packs, they will load them with big-big chicken and because of poverty and hunger, once they see food, they will be there fighting to eat while {name of corporation} will take one or two persons and say “*don't you see it this is sabotage*”. The next thing, they will conclude that it is sabotage when it is an equipment failure...”

Furthermore, the denial was evident in the Bodo court case filed by 15,000 indigenous people whose livelihoods were destroyed by the TNP spill in 2008 and 2009. The indigenous people filed a court action against Shell in the United Kingdom through Amnesty International (AI) and the Center for Environment, Human Rights and Development (CEHRD) (AI, 2014). In this case, Shell initially argued that the quantity spilled and the impact of the spill from the TNP in 2008 and 2009 at Bodo were 1640 and 4000 barrels (*see chapter 6 and 8*) respectively but was later found guilty by the Court of negligence and understating the magnitude of the quantity spilled and its impacts.

“AI firmly believes Shell knew the Bodo data were wrong. If it did not, it was scandalously negligent – we repeatedly gave them evidence showing they had dramatically underestimated the spills... Shell has refused to engage with us and only now that they find themselves in a UK court have they been forced to come clean.” (Audrey Gaughran cited by AI, 2014).

⁸³ A commonly held view by the community stakeholders in the arena but this evidence should not be taken as confirming that {name of corporation} do that unless there are court evidence proofing the existence of such unsustainable practice but the perception of corruption in the arena could be argued to be sufficient to create conflicts and tensions. The arena participants believed there was corruption and they view effective accountability and engagement as a mechanism to demonstrate that such corrupt practice does not exist.

Prior to the court injunction, AI argued that Shell made false claims about the quantity and the impact of the spill to underpay its compensation to the affected indigenous people. Evidence presented in court revealed that Shell admitted its assessment was wrong. Evidence revealed that Shell knew for years that its pipelines were in a very poor working condition and were susceptible to leak (AI, 2015c) (*see chapter 6*). This court evidence suggested that Shell's assessment on previous spills could be questioned, in addition to imposing the need for greater accountability and transparency on Shell and the other corporations operating within this arena. This is because if the corporations fail to be accountable and do not ensure that their activities do not violate human rights, the judicial remedy for victims of such corporate abuse could be sought in local and in international arenas.

“For years, Shell has dictated the assessment of volume spilled and damage caused in spill investigation reports, now these reports aren't worth the paper they're written on... These spill investigation reports have cheated whole communities out of proper compensation.” (Audrey Gaughran cited by AI, 2014).

However, MNOCr1 stated that the respect of human rights and its effective implementation in the Delta in accordance with the regulatory requirement(s) was their watchword because they took preventive measures to avert violations of human rights by learning and listening to all stakeholders.

“...Our pipelines meet the requirement of the Nigerian oil industry. We get certification on those pipelines on a periodic basis and you can't get such certification if you do nothing about it. [...] They come, look at our management systems in place and if it is okay, they will give you certificate and if it is not okay, they will tell you sorry, here you need to improve and those audits are not just Nigerian Audits, international audits as well.” (MNOCr1)

Despite these justifications as to the integrity of their pipelines, advocacy NGOs, community stakeholders and supranational organizations such as UNEP, World Bank revealed that oil spills were often not remediated and when they are remediated, they are not conducted to international standards as required by the laws and other international standards governing the activities of oil corporations (Steiner, 2010; AI, 2009; UNEP,

2011). This implies that the spill could spread to unaffected areas and the underground water.

“...most of the time, when we have spillage, we call on them to come and do remediation and clean up, even without compensating us because the allegations that {name of corporation}'s multinational company has been saying is that it is sabotage. So, what they do is that when they come, they clamp the place, they come to do the shallow remediation and then go. We haven't been able to farm in the place again...” (IP6)

However, community stakeholders revealed that other factors influenced oil spillage. For example, youth unemployment (*see chapter 6*). Majority of community stakeholders interviewed argued that the unemployed youths were often incited to vandalise oil pipelines to earn some income to satisfy their basic needs. They revealed that this act was orchestrated by contractors operating on behalf of the corporations to pave way for remediation contracts. This was evident in the following quote

“...he said that sometimes {name of corporation} report that they cut the pipelines... That it is the contractors that are behind the cutting of the pipelines. That if they don't have any pipeline where there is a cut that the contractor would not receive any contract from them. It is when they finish this cutting of this *thing* [pipeline] that they would now go to {name of corporation} and report that something is happening here, give us the contract and they would now have contract... That is the secret.” (CWL1, focus group participant 1 interpreted evidence from participant 3)

Nevertheless, these acts were inimical to sustainable development and hence the corporations should ensure that adequate mechanisms are in place to protect their facilities. Also, the government, whose responsibilities it is to protect human rights and to provide the basic infrastructures that will drive sustainable development should get their governance system right to prevent unsustainable practices such as oil spillage in the Delta. This argument was unanimously supported by the arena participants interviewed. For instance, NOSDRAr1

“...it is very expedient on the part of the government to ensure that citizens don’t go into this kind of anti-developmental practices. ...if they are discouraged through increased advocacy outreach, orientation and public enlightenment, it will no doubt change their attitude to indulge in any act of sabotage.... ...oil exploration and exploitation are quite enormous activities that result inevitably in oil spill...”

To address the lack of reliable information on controllable and uncontrollable spills, the Oil Spill Monitor (OSM) was launched in January 2014 by a coalition of advocacy NGOs in partnership with NOSDRA (SDN, 2014).

“...they [NGOs] work hand-in-hand with us and when did that start? It is a matter of just 2years ago that we started... we have a platform called ‘Oil Spill Monitor’. If you go into it, you will see the report of all of those things, you will see the causes and just take a check yourself.” (NOSDRAr2)

The OSM online-accountability platform is a visual accounting-sustainability instrument managed and used by NOSDRA. The NOSDRA’s OSM is in response to the persistent counter accounts and actions by advocacy NGOs, supranational organisations, and other independent observers and even community stakeholders on oil spillage and its remediation within the Delta arena. The OSM platform was established to provide a detailed account of the cause, the timing, location or area impacted, the quantity of oil spilt and the remediation exercise on the spills. It provides public access to information on oil spills, which encouraged engagement from the political institutions, the rule enforcers, the oil corporations, civil society groups and community stakeholders regardless of who discovers the spill and it allows all the arena participants to report oil spills as they occur in the Delta to prevent the problem of delay in reporting (*see Denedo et al., forthcoming*). This online accountability platform allows arena participants to monitor the performance of NOSDRA and the corporations in relation to how they protect and respect human rights of the other stakeholders from social, economic and environmental cost of oil pollution and how the National Oil Spill Contingency Plan performed against its zero tolerance to oil spills.

Besides the significance of the OSM platform in ensuring relational accountability and transparency on oil spill activities and data, it is expedient to highlight that improved accountability might not necessarily lead to improved performance, especially where NOSDRA is not empowered to enforce the laws when flouted. NOSDRA need to be adequately funded and empowered to independently enforce the laws to prevent further environmental pollution as well as to protect the rights of (intra)intergenerations to live sustainably (Grubnic *et al.*, 2015). As argued by the IaNGOrs, iaNGOs and NOSDRAr1, the modified NOSDRA Act currently pending in the legislature would enable NOSDRA to independently enforce the laws, protect human rights, the environment and (intra)intragenerational sustainable development in the Delta arena.

7.2.7. CONFLICTS, COUNTER ACCOUNTS AND COMMUNITY DEVELOPMENT

Corporates' sustainability reports by Chevron, Total, Eni-Agip, ExxonMobil and Shell revealed that the corporations considered themselves as good corporate citizens and influence communities' engagements where they operate through their developmental projects. This was evident in ExxonMobil (2006, p.44)

“...Mobil Producing Nigeria Unlimited sponsored an aquaculture project in Nigeria to raise local freshwater fish and shrimp for sale at local and regional markets. This generates income for local small-scale farmers and boosts protein supply in the diet of local communities. The project directly employs over 100 young people and has stimulated additional farming activities such as maize cultivation, the operation of a feed mill, and raising goats and snails.”

Furthermore, MNOCr1 and 2 revealed that oil and gas processing companies operating onshore and offshore are statutorily required by NDDC Act 2000 to remit 3% of their total budget to the Niger-Delta Development Commission (NDDC)⁸⁴ for community development. Interviews conducted with MNOCr1 and 2⁸⁵ argued that this agency should

⁸⁴ NDDC Act 2000, Section 14 (a-f) required that 15% of the total monthly statutory allocations due to oil producing States from the Federation Account, 3% of the total budget of oil and gas processing companies and 50% of statutory allocation from the Ecological fund to oil producing States be remitted to NDDC (see: <http://faolex.fao.org/docs/pdf/nig42654.pdf>)

⁸⁵ MNOCr2 had worked with NDDC before transiting to an MNC (*see section 5.2.2.2.1*).

be made to account as to how they utilised the 3% of their income for community developmental projects but NDDC has no significant substance in the Delta arena. This claim was supported by the iaNGOs, laNGOs and the community stakeholder. For instance, Total (2007, p.48) argued that

“...our oil and gas operations create value for Nigeria and Nigerians by acting at three levels. Nationally, we support the Nigerian Extractive Industries Transparency Initiative (NEITI) to enhance transparency and oil revenue management; in 2007, we paid \$2.57 billion in income tax, royalties and education tax. Regionally, since 2001 we have allocated 3% of our total annual budget to NDDC. Locally, our strong commitment to communities is expressed through action plans and roadmaps developed in close cooperation with residents...”

MNOCr1, iaNGOs, laNGOs and the community stakeholders revealed that NDDC was not working effectively rather it was a channel for corruption and embezzlement of funds⁸⁶ at the expense of the developmental needs of the Delta. This was overwhelmingly supported by MNOCr1, IP2 and IP9.

“Industry contributes 3% of their annual budget to NDDC, how has that improved the quality of life of the Niger Delta people? These are salient questions that should first and foremost be asked...” (MNOCr1)

“...if NDDC is being used for the people, see it will affect the people or liberate the people from poverty. You know even if you watch the government...they will spend money and share it within the contractors. That is why you see NDDC is not working fine...” (IP2)

MNOCr1, DNGOs, laNGOs and community stakeholders revealed that there was a Memorandum of Understandings (MOUs) between Shell, Eni-Agip and Mobil, and the individual oil producing communities from the 1980s (Draper, 2010). The MOUs was an

⁸⁶ A commonly held view by the arena participants but this evidence should not be taken as confirming that corruption takes place unless there are court evidence proofing the existence of corruption but the perception of corruption in the arena could be argued to be sufficient to create conflicts and tensions. The arena participants believed there was corruption and they view effective accountability and engagement as a mechanism to demonstrate that such corrupt practice does not exist.

agreement between the corporations and a single community, which enabled the corporations to use their discretion to decide what ‘one-off projects’ or large infrastructural developmental projects should be implemented for the oil-producing communities. This was the case before the introduction of the Global Memorandum of Understandings (GMOUs) in 2005 and 2006 by Chevron and Shell respectively. The GMOUs were geared towards an inclusive community development project (Aaron, 2012; Draper, 2010; Ite, 2005). This was evident in Shell’s webinar dialogue and the evidence from MNOCrs, DNGOrs and community stakeholders. This revealed that communities’ development should be a dominant discourse in corporate governance, particularly in the Delta arena.

“...the previous approach...SPDC agreed to hundreds of separate development projects with individual communities and managed them directly and separately” (Shell, 2013)

“The GMOU is a far better approach of developing communities than when the companies on their own developed the communities without adequate consultation. Now the development of the communities is in the hands of the communities...” (DNGOr4)

Aaron (2012) and Draper (2010) argued that these ‘one-off projects’ were controlled by the corporations, often they resulted in the construction of facilities that did not align with specific needs of the communities. Some of these projects were argued to have been abandoned, not completed and when some are completed, they are hardly functional. Where there were agreed MOU projects, evidence revealed that they were often not implemented.

“...the idea of the MOU process is quite ok but the implementation is very very defective because it does not give ownership to the communities, which was the main idea why they ask communities to nominate contractors.” (IP1, focus group participant 1)

“...we have an agreed MOU with {name of corporation}... This MOU is to give the three communities standard light... That MOU...is lying down there for over

15 years now. ...there is no light at all. {name of corporation} is not giving us light, the State government is not giving us light. The federal government too is not giving us light... ...Some of the community that is not producing oil are doing more than us.” (IP8, focus group, participant 2)

These basic amenities should be provided by the government with or without oil exploration but where the corporations have agreed to provide such amenities, then it should address the needs of the communities. Establishing communities’ development initiatives that identify and address specific communities’ need would have significant impacts and outcomes compared to a predetermined community development agenda in this context (Andrews, 2013; Idemudia, 2007, 2009). On the other hand, the GMOU represent a paradigm shift from their MOU programme (Aaron, 2012; Draper 2010; Ite, 2005). This was argued to have emerged because of the counter accounts and counteractions from the iaNGOs and laNGOs clamours for the corporations to compensate and engage (*see chapter 8*) the communities in their development as against the one-off community assistant programme. This was overwhelmingly supported by the iaNGOs, laNGOs (*see chapter 8*), community stakeholders and the DNGOrs. For instance, the DNGOs were responsible for mentoring the community stakeholders to develop sustainably following the *operating policy and procedure guideline* (OPPG) of the GMOU. They argued that

“...the GMOU is a recent development...but before now, there has always been this document of engagement between oil companies and host communities... It has always been a point of disagreement... ...Sometimes, the community blocked the facilities [of the corporation] in protest but over the years, following outcries by civil society organisations, complaints by communities and also some media attention, there were some reviews... Which is more beneficial.” (DNGOr5)

The GMOU is an agreement between the corporations and clusters of communities in the Delta arena. The GMOU cluster is an aggregation of communities that are contiguous in nature either within the same local government council or within the same tribal group presumed to be a manageable size for developmental purposes by the corporations. Evidence from the corporations revealed that the GMOUs were jointly funded by the

federal government and the corporations based on the proportion of their joint venture investment.

“GMOUs help improve management through increased accountability and transparency and by grouping communities into clusters... They also give communities the lead in managing their own long-term development by encouraging them to identify projects and determine who implements them.” (Shell, 2006, p.24).

The agreement specifies the corporations’ activities and the benefits ensuing from such agreement to the communities in terms of development and engagement relationship between the corporations and the communities in the cluster. The GMOU required the communities to be the drivers of their own sustainable development by initiating the projects that they desire to be implemented through the Community Trusts (CTs) to the Community Development Board (CDBs)/Regional Development Committee (RDCs) for Shell and Chevron respectively. According to the GMOU brochure by Shell, the GMOU was part of the sustainable development effort of the corporations to interact with the communities to achieve a safe, healthy and self-reliant Delta.

The iaNGOs, laNGOs and the community stakeholders argued that the GMOUs implementation was used as a *silencing strategy* (see Chapter 8). They argued that the GMOUs were employed by the corporations to capture, silence and marginalize the community stakeholders from demanding accountability, engagement and from ‘speaking truth to power’ for the advancement of their human rights. Nevertheless, the DNGOs argued that the GMOU was not a silencing strategy but a developmental strategy adopted by the corporations to engage and give the communities a voice in their own development (Gray *et al.*, 2014b; Spence, 2009; Tregidga, 2017; Brennan and Merkl-Davies, 2014). For instance, DNGOr2 argued that

“...the people may think that what is happening is not enough or that there is an ulterior motive in the gesture, but I do not believe that the idea is to silence them from speaking out... the GMOU wasn’t to clean up the communities. It was simply to help the communities grow in the areas of human capital, economic and

social development, basic infrastructures, that are hitherto not in the community especially where government had failed. So, it wasn't to silence them."

However, the community stakeholders revealed that they were not aware of the content of the GMOU and the structures for its implementation did not align with their traditional governance structure. They were not aware of how the GMOU programme was implemented and they were not aware of the activities of the CTs or the CDBs.

"...I will not say it is really really effective because the people are not even sure of what is in the GMOU. If we know what is in the GMOU, we will be able to monitor the activities of the company, ...you will be able to monitor the progress of the GMOU and how effective it is but we don't even have a copy of it. So, if there is any crisis and you go to them, they will say, it is not in the GMOU." (IP9, focus group participant 1)

MNOCr1 stated that the GMOU was a transparent process for inclusive engagements but there could be lacunas in its implementation at the local arenas.

"The GMOU instrument is a transparent process and opportunity for an enhanced relationship. There could be gaps in communication at the local level between the leadership and the larger community, but it is not intended to be that way and we have systems in place to ensure that there is openness in the value chain." (MNOCr1)

This developmental instrument simultaneously required the engagement of the DNGOs to support/facilitate the process of mentoring the communities to identify, plan, implement and develop sustainably by deciding their infrastructure needs, which would be communicated to the corporations, whose responsibility it was to fund such infrastructures. The GMOU required the community to identify the project to be implemented and not the corporations.

The iaNGOs, laNGOs, DNGOs and community stakeholders argued that the GMOU process was not transparent because the basis of fund allocation was unknown to the community stakeholders. For instance, the MNOCrs and DNGOs argued that the GMOU's funding was negotiated and distributed based on what was extracted or the

number of pipelines within the communities. Furthermore, the GMOU brochure for Shell required that communities would be mobilized for negotiations to agree and sign the GMOUs' agreement. However, the data on quantity or what was generated from oil extracted in the communities or in the Delta arena was unavailable because accountable information on exploratory and extractive activities were shrouded in secrecy by the powerful stakeholders. It also appeared that this information was not available to the DNGOs employed by the corporations to mediate and facilitate the negotiations between the communities and the corporations. For example, DNGOr5, 4 and 3 argued that the basis for this negotiation was generally unknown to them despite being an intermediary between the corporations and the communities.

“if you talk about derived {referring to what was extracted}, who even gives you a record of what [volume of] oil is being produced from your community? There is no such thing. The government has not told us that in 2014, this is the quantity of oil that was drilled from the land of the Niger Delta, No. Oil is a business that is shrouded in secrecy in Nigeria...” (DNGOr5)

“They are not. We have raised that too. ...if you are going to talk about transparency and accountability, it should come from both ways. The people in the community are asking, *“we don't know the basis on which this amount of money was agreed on and allocated or allotted to them.”* Can't we be more transparent on this? And you get sealed lips.” (DNGOr3)

This generally led to the ‘publish what you pump’ and ‘publish what you pay campaigns’ organised by the laNGOs and the grassroots environmental monitors to enhance accountability and transparency in the oil industry. They presumed that when corporations published what they pumped and what they pay to the government, they could calculate what was earned from crude oil and subsequently engage more effectively for transparency and accountability on the GMOU's implementation. This additional information would drive an effective evaluation of the data published by corporations.

“If they publish such a thing, they should give us the copy... If you are here for operations, our safety matters a lot. ...what {name of corporation} could have done is after okaying [certifying] the operations here, they could give us the

analysis of the workings here and we should know that this is what is obtained...”
(IP4)

“[...] I am an activist and I believe in transparency and accountability, that is what we are fighting for. If there is going to be transparency and accountability in what {name of corporation} is doing with this GMOU...” (CLs1, focus group participant 1)

The GMOU was required to be managed by the CTs at the community level and the CDBs/RDCs at the regional level. The CTs comprises 10 community representatives across all stakeholders’ group (men, women and youth) within the community while the CDBs and RDCs comprise 2-3 representatives of each CTs within the cluster (SACA, 2014). Evidence revealed that there are other factors that obstruct the effectiveness of the GMOUs’ implementation. These factors included the CTs and CDBs were not known to the indigenous people because they were not elected by them nor were the community stakeholders given any account of conducts. The laNGOrs revealed that CTs and CDBs were appointed by the corporations without a mandate to represent the people (*see chapter 8*). Nevertheless, even where there was a mandate to represent, they were often deemed to be unaccountable. However, MNOCr1 and DNGOr4 noted that the GMOU’s operating guidelines required that CTs should periodically give accounts of conduct to the people they represented.

“...There are in-built mechanisms to ensure that communities’ representatives brief their community, but you know in everything, despite the systems put in place, some persons often abuse the process. Some CTs will not often report back to the community as to making progress report but in the GMOU’s process, there is in-built mechanism for people to report back to their communities through town hall and peoples’ parliament sessions....” (DNGOr4)

Furthermore, Shell’s GMOU programme required that 15% of its allocation be utilised for the development of women but evidence from the women leaders revealed that little or nothing has been dispersed for their development. CWL2 argued that there was nothing like women development in the implementation of the GMOU. Hence, they argued that they were not involved in any decision-making processes despite claims that they had

representatives in the CTs and CDBs. The DNGOrs argued that cultural factors delimit the capacity of women to actively participate in decision making because of gender discrimination. For instance

“There is no empowerment programme for the women. There is nothing like that... Even the GMOU...nothing has been done...” (CWL2)

“...women constitute about 50% of the population and you know it may get to them but it may get to the colonies of the chairman, not even the people that will need it but it will get to the women. Have you not seen a situation in which the wife of the chairman is the daughter of the chairman {corruption}⁸⁷? ...and it will be reported.” (DNGOr6, focus group, participant 1)

Furthermore, the community stakeholders revealed that the disbursement of funds for the implementation of identified projects through the GMOUs were often delayed. For instance, they argued that the GMOU programme was a 5 years’ programme with funds to be disbursed annually. Community stakeholders claimed the annual funds were often not disbursed until the 4th or the 5th year. At the end of the 5th year, it was presumed that the GMOU programme have elapsed without any significant projects.

“...I have seen...signs of development in terms of providing infrastructure, skill acquisitions from the GMOU’s fund but because of their bureaucracy which involves a lot of processes that are very difficult and complex, the flow of information is not as fast as it is supposed to be and they don’t release the money on time. ...this is 2015, we are still expecting 2014 batch. The funding is not coming as expected...” (IP11)

However, the MNOCr1 and 2, and DNGOrs revealed that the delay in the disbursement of the fund was often because of the reluctance of the federal government to disburse their proportion of the fund, which meant that the implementation of any projects would be delayed or abandoned. This was evident in DNGOr2, 4 and 6 interviews

⁸⁷ A commonly held view by the arena participants but this evidence should not be taken as confirming that corruption takes place unless there are court evidence proofing the existence of corruption but the perception of corruption in the arena could be argued to be sufficient to create conflicts and tensions.

“[...] Nigerian government is holding either 55% or 60%. So, whatever SPDC is doing, the Nigerian government is supposed to match but when I go into SPDC, they are telling me that for the last 4 years or for the last 8 years, they are having *cashflow problem* from the government. Their own (SPDC) fund is available but government fund is not available but the government is ready to come quickly and take its own share but it is not ready to put back...” (DNGOr2) [emphasis added by author]

It is pertinent to identify that evidence from the community stakeholders revealed that there was a shift in the perception (*see chapter 8*) of the local people from the government to the corporations on the provision of their basic infrastructures, thereby relieving the government of its fiduciary responsibility in addressing the infrastructural problems in the Delta.

“...It is one of the things that I mentioned. That {name of corporation} should provide a good drinking water for the people in this community... ...I will suggest that they should bring us employment opportunity that can reach everybody.” (CWL1, focus group participant 1 and 2)

“...you see nobody is accountable, especially the operators. ...the social amenities provided is not commensurate with what we are getting. ...because we don't have government. ...Total is our godfather. They have tried but comparatively, they are not doing anything.” (IP3, focus group participant 2)

Regardless of the activities of the MNOCs in the Delta through their developmental programmes, the community stakeholders believed that the MNOCs had not been accountable and had not done enough commensurate to the billions generated from the Delta. They presumed that accountability should be commensurate to what was generated from the Delta. They believed the GMOU and the MoUs have not been impactful but rather they have resulted in conflicts which have split the communities into different factions.

7.2.8. CONFLICTS, COUNTER ACCOUNTS, AND DIVIDE AND RULE TACTICS

There was an obvious evidence of communal and inter-communal conflicts ensuing from the negative influence of the corporations and regulatory activities in the Delta arena from the stakeholders interviewed. This negative influence was often called ‘the divide and rule tactics’. This tactic was described by Freire (2002, p.141) as the theory of oppressive action. Freire (2002, p.141) argued that the theory of oppressive action or divide and rule was often in the “interest of the oppressor to weaken the oppressed...to isolate them...to create and deepen rifts among them.” He argued that this could be done through various medium- from the repressive medium of government bureaucracy to cultural action with which they manipulated the people by giving them the impression that they were helping them through the provision of infrastructures (p.141). This was because as long as they remain divided, Freire (2002, p.145) argued that they will be “easy prey for manipulation and domination” by the powerful stakeholders but the unity of purpose can enable them (the oppressed) to drive transformative change by turning their weaknesses into strength to re-create their dehumanized world.

The divide and rule tactics were often used to prevent substantial transformative dialogue. Freire (2002, p.145) argued that it was a fundamental objective of non-relational dialogic action because it prevents the oppressed from organising themselves to drive the transformative changes they desire for the protection of their human rights and sustainable development. This was because the powerful stakeholders would strive to preserve their interest, power, wealth maximisation objectives, methods of operations at the expense of the human rights of the oppressed (Belal *et al.*, 2015; Gray *et al.*, 2014b; Cooper and Owen, 2007; Rahaman *et al.*, 2004; Owen *et al.*, 2000; Ramasastry, 2015). For instance, the stakeholders interviewed argued that the corporations often adopted this strategy to violate and engineer chaos, violence and conflicts within the communities, especially where they were required to be accountable and transparent on their exploratory and extractive activities. The community stakeholders, the iaNGOs, laNGOs and NOSDRAr1 revealed that often corporations often engineered divisions and violence in the communities by indirectly/directly creating different fractions for/against the exploration of new oil wells by either secretly providing monetary incentives to influential communities’ leaders or vocal communities’ members/actors rather than

dialogue with the stakeholders, thereby making the communities ungovernable (*see chapter 8*). NOSDRAr1 argued that

“...whenever there is some form of cash incentives from the companies to the communities. This monetary incentive usually turns violent... ..So knowing fully well that the community is not safe, you may not just go in immediately to carry out your investigation because we really do not know if that area has been lined with IEDs [explosives]...”

Furthermore, the community stakeholders and advocacy NGOs argued that pipeline surveillance contracts were awarded to contractors in a manner that threatened the peaceful co-existence in the communities because families have been turned against one another, which had resulted in court cases. For instance, this was evident in Ikarama community, Bayelsa State. They claimed the corporations often fuel conflicts within the communities by engaging with these different fractions to intensify chaos, violence and conflicts to explore oil. Evidence from the community stakeholders overwhelmingly supported this argument. For instance

“...since the operation of {name of corporation} in this place... They do their things in corner-corner ways [crafty ways]. If they see that three of us are putting heads together for the common benefit of the community, they would not mind cornering one of us... *They operate on a divide and rule system*. They can go to this other man and say they have given this man something, what are you still coming to do, thereby causing problems –crisis within the community...” (CLs4, focus group, participant 1) [emphasis added by author]

It is expedient to state that these communal and intercommunal conflicts from the divide and rule tactics have resulted in the maiming and killing of indigenous people, destruction of properties, displacement of people and the exile of some communities’ leaders. For instance, this was evident in the interview conducted with community stakeholders, iaNGOs and laNGOs, particularly on Rumuekpe crisis in Rivers State, where oil corporations were seen to pitch communities against one another (Social Action, 2009b). For instance, IP7 argued that he was in exile from his community (Rumuekpe) from 2007

till 2012 because his brother, who was a vocal member of the community was killed during a conflict, which commenced in 2005.

The divide and rule tactic resulted in the marginalization of people. A majority of the community stakeholders interviewed claimed that they cannot air their views on issues relating to oil exploration and extraction that could affect their well-being in the communities, thereby leading to mistrust in the communities (Freire, 2002).

“...anywhere {name of corporation} or multinationals operate, there is conflict. ...They just split the communities into four, five, different fractions.⁸⁸ ...the community...cannot come together to say, this is what we want ...cannot speak one voice ...because if they do, definitely {name of corporation} or the multinationals will just get one fraction that will just shout down at the others...”
(IP9, focus group, participant 1)

In addition to the divide and rule tactics, evidence revealed that the community stakeholders were marginalised or suppressed by the heavy presence of armed personnel either representing the corporations or the federal government to intimidate the indigenous people. For instance, in Umuechem and Odi communities, evidence from the laNGOs and community stakeholders revealed that properties were burnt, and people killed due to the presence of military personnel in the Delta, especially when communities were agitating for inclusive ownership, stakeholders’ engagement, transparency, and accountability for oil.⁸⁹

“{name of corporation} uses divide and rule because of accountability and transparency. [...] If they come to a community, they will talk to A and talk to B, and make the community clash so that when there is trouble, they can now bring in the soldiers and the army to do what they want to do. ...if that valve is closed, it will affect the federal government finances, it will affect {name of corporation}’s finances. {...} So, the people {corporations} use *divide and rule*

⁸⁸ A commonly held view by the community stakeholders in the arena but this evidence should not be taken as confirming that Shell do that unless there are court evidence proofing the existence of such unsustainable practice but the perception of divide and rule strategy in the arena could be argued to be sufficient to create conflicts and tensions.

⁸⁹ Further reference could be made to Okonta and Douglas, 2003.

to achieve what they want.” (CLs1, focus group, participant 1) [emphasis added by author]

However, the community stakeholders unanimously argued that the advocacy and engagement activities of the NGOs to resolve the incessant conflicts were not effective because of the divide and rule tactics by the corporations.

“...there are some NGOs that are trying to enlighten the people, telling them the benefit of coming together. I believe the conflict we use to have within our community is now reduced because of those enlightenment campaigns that are going on. ...there is a lot of division and the NGOs’ activism has not been effective. Yes, it has not been effective because of the division that they have within the community.” (IP9, focus group, participant 1)

There is an urgent need for action to be taken by the government, the communities, and the corporations to prevent this tactic in the Delta. Evidence revealed that the advocacy NGOs have been sensitizing the communities people on the implication of this strategy, but the author argued that the community stakeholders would have to unanimously resist this strategy that is violating the environmental and human rights of the people. Furthermore, the enlightenment campaigns by the advocacy NGOs would not be sufficient in addressing the conflicts unless the government, the community stakeholders and the corporations willingly adopt dialogic accountability measures to prevent this tactic ravaging communal and inter-communal co-existence and development (*see chapter 8*).

“One of the things that are hindering development in the Niger Delta is this confusion of war. [...] I have not experienced where development is smooth under crisis [...] if all of us can have our heads together and have a representative and...have a table discussion ...when it comes to your own community; you put heads together and have a dialogue. You bring the case that is from your community and this person also brings and we dialogue on what to do, I think that we can move forward.” (CWL1, focus group participant 1)

7.3. COUNTER ACCOUNTING: NETWORKS FOR HUMAN RIGHTS, ACCOUNTABILITY, GOVERNANCE AND ENVIRONMENTAL JUSTICE IN AN ARENA.

Besides the use of counter accounts and the conscientization of the community stakeholders, the iaNGOs and laNGOs often served as bridge between the corporations, government, the local, regional, national and international arenas (*see chapter 8*) in addressing human rights violations, environmental justice, the need for an effective accountability and governance system. Evidence revealed that the indigenous people lacked channels of accountability and engagement with the powerful stakeholders' groups within the local arenas without the help of the advocacy NGOs and the DNGOs to give the community stakeholders a voice. Although, the role of the DNGOs was often not that of advocacy but because they liaised on behalf of the corporations, the community stakeholders often engaged them as a medium through which their concerns could be aired.

“There is a lot of work to be done...because the government prefer these people to remain illiterate. ...so that is the void the NGOs would have to fill. *Educating as per formal education and maybe in their language, making them aware of their environment*, what they should do or what the oil companies should do and what they shouldn't do. ...ERA has been doing that anyway...” (IP7) [emphasis added by author]

In seeking desired change for an emancipatory process in the local arenas, the iaNGOs and laNGOs presumed that change would emerge when the community stakeholders were co-owners of the industry because of their proximity to the resources and the impact on their lives. They envisaged the communities as stakeholders whose human rights should be respected and protected by NGOs serving as the bridge between the communities and the governance regimes to ensure that governance get its government right. This required co-operating with the communities as well as giving voice to their desire to be co-owners, the respect and protection of their rights and sustainable development in the local arenas (*see chapter 8*) (Bebbington *et al.*, 2007; Everett, 2004; Freire, 2002). This was supported by CLs3 and IP10.

“...the NGOs like ERA; the job they are doing is trying to assist the community. ...the NGOs are trying to see that at least government should give back to us from what they have collected from us...” (IP10)

“...these community people have now learnt to go to the NGOs to report spillages or maltreatment. These NGOs now come to the community, interview people and most times, they confront the oil companies. ...the oil companies would do what ordinarily they wouldn't have done because of these NGOs. They know that...if these local people cannot fight, these NGOs can take up their fights and publicize them.” (IP7)

The community stakeholders and the advocacy NGOs revealed that because of their engagement, a dialogic accountability system emerged between the communities and the regulators, especially NOSDRA to improve effective accountability, governance and engagement mechanisms. Furthermore, due to the collaboration/engagement between the laNGOs and NOSDRA, enlightenment workshops and campaigns have been undertaken to bridge the gaps on the role of the agency to the communities, and to the corporations, as well as the negative impacts of environmental degradation, sabotage and artisan refineries in the Delta. This collaboration suggested that the indigenous people were being enlightened and empowered to be drivers of change.

“The whole essence of the NGOs coming in is to actually contribute from their own angle in a bid to improve on the dissemination of information... ...we constantly engage them in quite a number of workshops; they also invite us to come and be part of the workshop organised as part of advocacy outreach with the communities...to bridge the gap as far as possible between the knowledge that is usually released regarding the operations of the oil companies, and what the regulators are also doing. ...that collaboration has been quite helpful... ...it's a very healthy collaboration in the sense that...public enlightenment outreach[es] are usually organised to adequately inform the people... ...This is because through this approach, they imbibe the good attribute of trying to believe in themselves, and embrace other alternatives to livelihood...” (NOSDRAr1)

However, it appeared that this level of NGOs awareness creation and accountability relationships or networks of engagements within the local arenas were still evolving. Evidence revealed that majority of the community stakeholders interviewed were not aware of the role of NOSDRA or DPR in the oil industry nor were they aware of any enlightenment by the iaNGOs through an inclusive stakeholders' engagements in the Delta arena.

“Well for us here, we are not aware of such development. I don't know whether they do it with a section of the community...but it has not been thrown up to the generality of the people in the community. So, we are not aware.” (CLs4, focus group participant 1)

Evidence revealed that there had been changes in accountability and engagements from the regulators, especially NOSDRA and the community stakeholders because of the activities of the NGOs despite the slow progress in the creation of awareness in the local arenas. NOSDRAr1 argued that statistical evidence revealed that there was a gradual decrease in third-party inference with pipelines in the Delta.

“There is a very positive gain as a result of this collaboration with the NGOs. ...we have also noticed that the attitude of people towards this pipeline vandalism is actually coming down based on statistics. ...there are times in a particular month, you record several numbers of spills...but the number is actually coming down to single digit. I'm sure probably what informed this drastic change may have stemmed from the fact that the...partnership with these NGOs...is actually yielding positive results. I'm sure in days to come, with much collaboration with NGOs...the level will be brought down to the barest minimum. ...All we are trying to do is...to have a zero tolerance for spills.” (NOSDRAr1)

It appeared that because of the counter accounts, actions and audits by the advocacy NGOs, grass roots monitors/activists were trained to create awareness to drive fundamental accountability changes in local arenas. Evidence revealed that community stakeholders were aware of the need for their rights to be respected and protected because of this engagement strategy. In addition, they were aware of their moral rights of accountability and environmental justice through the engagement of the iaNGOs and

laNGOs to engage the powerful stakeholders (Messner, 2009; Roberts, 2009; Parker, 2014).

“...The first-time ERA came to my community in 2005, they interviewed my father... I have always known that gas flaring is harmful, but I didn't really know that this is the extent. So, when ERA educated me, I volunteered instantly, and I went to court even with all the risks involved. ...I felt that is one thing I could do for my community...” (IP7)

Community stakeholders argued that their desire for environmental justice or a healthy environment to live sustainably and to fend for their future generations have provided them with valuable insights into the use of counter accounts and how to engage powerful stakeholders. Despite the enormous scale of environmental pollution or the destruction of the biodiversity facing the communities in the local arenas, they argued that the grassroots environmental monitors, the iaNGOs and laNGOs have been the drivers of enhanced accountability and sustainable development within the Delta arena.

It appeared that the community stakeholders believed in inclusive ownership structure and majority of the community stakeholders interviewed proposed that they should have been informed from the initial negotiation stage on what form of oil licencing should be issued before the crude was explored or extracted. This implied that the federal government should recognise the community stakeholders as co-owners of the mineral resources.

“...when they talk about accountability... it is about being fair to the people. Recognising the basic rights of the people. Treating them as human beings first and knowing that anybody who is host to any business should enjoy something from that business. [...] Is it not the right of government to protect the interest of the people? Government has to wake up to its own responsibilities of protecting the people. Their land is feeding government...” (DNGOr5)

7.4. COUNTER ACCOUNTING: NETWORKS FOR HUMAN RIGHTS, ENVIRONMENTAL MANAGEMENT AND SUSTAINABLE DEVELOPMENT

To address the breakdown in accountability and engagement relationships between the powerful stakeholders, the regulators and the community stakeholders, the iaNGOs and laNGOs often built internal and external networks of engagement to drive the respect and protection of human rights and sustainable development (*see chapter 8*). The advocacy NGOs built these networks as evident in section 7.3 (*also see chapter 8*) to give the marginalised indigenous people a voice to articulate and construct their everyday realities through inclusive engagements with the corporations and the government. For instance, IP1 argued that the communities' voice was weak because they do not have a direct stake in the ownership structure of the oil industry, which has resulted in cantankerous relationships among the corporations, the government and them. This was because a direct ownership relationship bestows the power to democratically participate in accountability and decision making, thereby driving the respect and protection of their rights and their need for a sustainable Delta.

“The voice is very weak! We also have to give credit to some of the NGOs... At least through them, the voice of the community is being heard in some areas...”
(IP1, focus group participant 1)

On the other hand, these networks of engagement often resulted in systematic, partisan and contra-governing counter accounts, counter audits, and counteractions (court actions) (*see chapter 8*) (Thomson *et al.*, 2015; Kneip, 2013; Tregidga, 2017). The regulators viewed these as inimical to their activities, which they argued is being projected as not sufficient to address the myriad of unsustainable practices in the Delta. For instance, NOSDRAr2 argued that

“...crosscheck – what has been the role of ERA, Friends of the Earth, AI in making sure that they carry out...sensitization...within the oil-producing areas... What you just see is that they have not paid compensation, government is doing nothing, everybody is doing nothing... Who is doing something? I can tell you that...oil spills by virtue of the establishment Act is deemed to be reported... ...there have been oil companies that have been sanctioned... ...we have done what we called host community's interactive sections... ...but you see AI will write and offcourse

when you look at the names, it is like somebody from the Niger Delta who hides under Amnesty International, ...depicting to the world as if in Nigeria... nothing is done...”

Furthermore, DPRr1 argued that their activities have been effective in driving sustainable development, which had always been their *‘watchword’*.

“Sustainable development has always been our watchword. It has always been part and parcel of our process. Any projects that we do not consider as sustainable, we find it difficult to get DPR approval to even proceed...because sustainability is people, ...secondly, it is the environment, and then last but not the least the equipment. it is in that order of priorities that we do have our concern. It is the people, the environment and then the equipment not profit. We are not a profit-making organisation. [...] DPR do not have any economic interest...”

Evidence revealed that what was projected by the regulators as a *‘watchword’* could be different from what was practiced and their inability to implement regulatory standards implied that the negative impacts would affect (intra)intergenerational equity, human rights and sustainable development, especially in local arenas (Gouldson and Bebbington, 2007; Weiss, 1992). The community stakeholders argued that not only did the iaNGOs and laNGOs help build networks for human rights, accountability, engagement and sustainable development to bridge the accountability and governance gaps (McPhail and Ferguson, 2015; Brennan and Merkl-Davies, 2014) in local arenas but they argued that the only way sustainable development and respect for their human rights could be achieved and implemented was when they network/collaborate with the NGOs to drive the (intra)intergenerational emancipatory changes.

“Well, the only thing is that we have to [do is] network and react. ...When the people are pushed to the wall an answer must come, they must know how to be themselves...” (IP2)

The community stakeholders believed that if justice for unsustainable practices could not be served in Nigeria, they argued that by building a network of engagements with the laNGOs, environmental justice could be served in Nigeria and outside its territory. These

networks of engagements for environmental justice resulted in court cases filed in international courts or the judicial systems where the MNCs are registered (*see chapter 8*). These court cases were due to the ineffectiveness of the Nigerian judicial system, the unwillingness of the corporations to disclose environmental information and be accountable for environmental pollution.

Additionally, majority of stakeholders interviewed agreed that accountability and engagements for human right and sustainable development is achievable in Nigeria when all the stakeholders, whilst protecting their interests, ensure the protection and respect of the environment and human rights for the benefit of (intra)intergenerational equity (Gray, 2010; Grubnic *et al.*, 2015; Hazelton, 2013). Furthermore, the community stakeholders argued that their human rights to live sustainably would be respected and protected where there was an effective accountability and engagement system. This was supported by NOSDRAr1

“We can actually improve on it if we believe that we have environment where everybody benefits whether you are on one organisation or the other by trying to protect the interest of that organisation. Whatever interest you represent, the overriding objective should be that the environment should be conserved. You should also ensure its protection and then ensure that you work within the ambits of the law to do all you are expected to do within the environment in order not to undermine it. All relevant stakeholders are expected to work in synergy...
...Every member representing any organisation should ensure that accountability should actually be seen as the watchword whenever anything is to be embarked upon...”

In building networks of human rights, effective environmental management, engagement and sustainable development, the stakeholders argued that the regulatory agencies should get their governance right to prevent accountability and governance gaps that impact on the lives of people and their ability to live sustainably. Consequently, the community stakeholders are expected to have a voice in the governance, accountability, and operations of the oil industry.

“As a Niger Deltan, I believe that communities’ groups at all times...should have a say in how things happen, should have a say in how they are led because it impacts on their various livelihood. Yes, they must have a say. The Federal Government exist for the people, not the people for the federal government either, so their voice must be heard... but people also need to understand and put their voices in context in terms of understanding what the extant laws are and working within the boundaries of those extant laws...” (MNOCr1)

7.5. CONCLUSION

This chapter explored the second research question of this thesis. In this chapter, the (inverted) arena framework (*see* Georgakopoulos and Thomson, 2008, 2012; Renn, 1992; Dey and Russell, 2014; Thomson *et al.*, 2015; Tregidga, 2013) was used to flesh out the conflicts, accountability, counter accounting, engagement within the Delta arena (Brown, 2009; Bebbington *et al.*, 2007; Blackburn *et al.*, 2014; Brown *et al.*, 2015; Brown and Dillard, 2015a, b; Dillard, 2014; Dillard and Roslender, 2011; Dillard and Yuthas, 2013). The stakeholders’ perspectives analysed in this chapter included the community stakeholders, the local and international advocacy NGOs (iaNGOs, laNGOs), the developmental NGOs (DNGOs), the corporations (MNOCrs) and the regulators (NOSDRAs and DPRs), and some documentary evidence from political institutions such as the United Nations and media (issue amplifiers). This approach enabled the author to critically explore the differences in ideologies, rationalities and values of the arena participants.

The author observed complex engagements in the Delta arena. There was substantive evidence that the communities at the centre of the arena do not see themselves as having a voice to drive engagement, accountability and to address the unequal power relations in the arena (Bebbington *et al.*, 2007; Brown *et al.*, 2015; Freire, 2002). They argued that due to the Land Use Decree and partnerships between the corporations and the government, they were consistently exposed to human rights and environmental violations and this limited their ability to live sustainably. They argued that the inequality of power and ownership structure emerging from the adoption of the Land Use Decree and the partnership limited their accountability and engagement role as landowners in the Delta arena. Evidence revealed that the community stakeholders were interested in being

included in the ownership and management of the mineral resources. Additionally, they argued that being co-owners would facilitate effective accountability and engagement for human rights and sustainable development in local arenas. Furthermore, they argued that the only way their voice could be heard by the powerful arena participants was through a dialogic accountability system and a network of engagement with the advocacy NGOs (Bebbington *et al.*, 2007; Freire, 2002). They viewed the advocacy NGOs as the most important arena participant in projecting their voice to the other arena participants at the international, national, regional arenas and even in the local arenas especially through the trained grassroots environmental monitors and advocates (*see chapter 8*). The community stakeholder argued that the absence of an inclusive accountability system in the Delta arena necessitated their engagement with the advocacy NGOs and this resulted in the proposed PIB still pending at the legislature. They argued that their engagement and the awareness created by the advocacy NGOs to drive dialogic accountability has enhanced the quest for their rights to be protected and respected, besides the drive for environmental justice.

The advocacy NGOs argued that the corporations practised '*environmental racism*' in the Delta arena and they were deemed to be more powerful than the government. They argued that the application of double standard was predominant despite the corporations vehemently arguing that '*they listen to all stakeholders including the community stakeholders*'. The advocacy NGOs' engagement with the community stakeholders was to problematize the accountability and governance gaps in the Delta, thereby advocating and giving the marginalized community stakeholders a voice to engage the powerful stakeholders in the arena (*see chapter 8*).

The corporations were viewed as the dominant stakeholder in the Delta. Evidence from the corporations revealed that the respect of human rights was embedded in their activities and it influenced their interactions, policies and practices in the Delta arena. Nevertheless, the advocacy NGOs and the community stakeholders revealed that this level of engagement do not have substance in the local arenas. The corporations were accused of not engaging with the community stakeholders and when they engaged they were accused of not implementing what had been agreed, thereby resulting in *dialogic gaps and tensions between the corporations and the other stakeholders* (Bebbington *et al.*, 2007;

Thomson and Bebbington, 2005, Brown, 2009; Shearer, 2002; Parker, 2014). These tensions were often because of the implicit belief by the stakeholders, including the DNGOs, that the corporations had a moral relational obligation (*informal rule of engagement*) to be accountable and transparent with the communities' regardless of whether there was a formal requirement for such accountability engagement. The DNGOs argued that the absence of a moral relational/dialogic accountability system resulted in unsustainable practices because a relational/dialogic accountability system would not only reduce corruption, human rights violations, environmental violations in local arenas. The presence of dialogic gaps and tensions between the corporations and the community stakeholders created a platform of engagement for the iaNGOs and laNGOs through counter accounts and the engagement of the other arena participants (*see chapter 8*).

Evidence revealed that the corporations adopted double standard or did not abide by regulations because the rule enforcers were deemed to have been *captured* and this influenced the oversight role of the regulators. The community stakeholders, NOSDRAs, DNGOs, iaNGOs and the laNGOs argued that there was nothing like *the implementation of environmental and pipelines best practice in the Delta* against what was practised in their home countries. They argued that the adoption of double standard impacted on the human rights, environmental rights, accountability and sustainable development need to the indigenous people and was accentuated by *divide and rule tactics* by the corporations. Evidence revealed that the corporations often incentivised vocal communities' leaders or directly/indirectly caused conflicts which resulted in communal and intercommunal violence while they conducted their exploratory and extractive activities in the Delta arena. The community stakeholders argued that this restricted their ability to engage and air their views in local arenas. Furthermore, oil spills were expected to be reported within 24hours of their occurrence and remediation activities conducted to international standard within 72hours but empirical evidence and even independent scientific investigations by UNEP (2011), Steiner (2010) revealed that disclosures were often delayed, and remediation not conducted, and when the polluted environment were eventually remediated, they were deemed as inadequate.

Furthermore, the volume of gas flared and the fines charged by DPR on gas flare was under-disclosed despite its negative impact on the human rights to health, environmental

rights and economic rights of the people. Evidence revealed that the corporations often give reasons to violate the rights of the community stakeholders through gas flaring regardless of the court injunction in 2005 on Shell to stop gas flaring in the Delta area. Their excuses for gas flaring revealed that there was no political will from the government to end flaring which restricted their ability to invest in infrastructures to reduce and harness gas for the benefit of the Delta and Nigerians suffering from electricity shortage. However, the advocacy NGOs, independent observers and community stakeholders argued that the corporations and the government lacked the commitment to end gas flaring and it had nothing to do with the excuses propelled by the corporations. Nevertheless, a coalition of NGOs launched the Nigerian Gas Flare Tracker in 2014 to monitor the volume of gas flared by the corporations and to engage all the stakeholders in addressing this unsustainable and harmful practice in the Delta. This online accountability platform was argued not to have been successful because of the regulatory mandate by DPR in December 2014 to legalize gas flaring through the removal of fines.

In addition, all the stakeholders agreed that sabotage, pipeline vandalization, induced corrosion of pipelines and oil theft was an unsustainable and environmental practice in the Delta, but evidence revealed that they were often orchestrated by the oil corporations' contractors through the unemployed youths. Despite the negative impacts of third-party interference on pipelines, evidence revealed that the causes and volume of oil spills, and the extent of damages were contentious issues. The community stakeholders and the advocacy NGOs argued that the corporations often denied the causes of oil spills and abrogated the causes of oil spills to sabotage, thereby escalating the conflicts. These denials resulted in national and international court cases due to the absence of a credible JIVs. The JIVs were deemed to be conducted by all stakeholders to establish the causes, volume of spills and the extent of the damages but all the stakeholders unanimously agreed that the corporations provided the logistics required for the JIVs. The independence of the rule enforcers [NOSDRA] to be credible and accountable for their oversight role was questioned due to the logistics provided by the corporations. Evidence revealed that the causes and volume of oil spills were under-disclosed. The Oil Spill Monitor (OSM) online accountability platform for oil spills was launched to address these problems. The OSM was to facilitate transparency on oil spills and to engage the

community stakeholders, the corporations, the regulators, the political institutions, Nigerian government, the media and the independent observers.

The other stakeholders argued that the role of NOSDRA and DPR have been captured by the corporations to avoid tougher regulations. NOSDRA was deemed as lacking the capacity to enforce its regulations because it was argued to be grossly underfunded, lacked the mandate and capability to ensure the corporations complied with its regulations. DPR was described as having a cosy relationship with the corporations, which restricted their ability to be an independent regulator. However, evidence revealed that regardless of the mechanisms adopted by DPR to ensure their independence, their role in the wealth maximisation of oil revenues hindered their ability to credibly give and demand accounts, engage on behalf of the community stakeholder and the protection of the rights of the people. Evidence revealed that the differences in mandates resulted in conflicts of interests between NOSDRA and DPR. The conflicts of interests between the regulators on the implementation of regulations implied that the corporations and third-parties could capitalise on the governance gaps to create accountability gaps. Nevertheless, empirical evidence revealed that the advocacy NGOs and independent observers proposed the PIB and the amendment of NOSDRA Act to delineate the regulatory role to NOSDRA or an independent agency.

Furthermore, evidence revealed that GMOUs emerged because of the counter accounts and counter actions by the advocacy NGOs clamouring for an inclusive ownership and the engagement of the community stakeholders in their development by the corporations and the government. The DNGOs served as a medium of communication between the corporations and the community stakeholders due to the absence of a formal mechanism of accountability and engagement. However, the basis on which the GMOU's funds were negotiated and allocated to the clusters were unknown to the community stakeholders and even the negotiators (DNGOs). Besides, the implementation of the GMOUs were argued to be a silencing strategy adopted by the corporations to capture, silence and marginalise the community stakeholders.

Nevertheless, the advocacy NGOs, community stakeholders, NOSDRA, the political institutions such as UNEP, World Bank [after studying their reports]; viewed effective and engaging accountability systems as dialogic (Brown, 2009, Bebbington *et al.*, 2007,

Thomson and Bebbington, 2005; Dillard and Roslender, 2011; Contrafatto *et al.*, 2015, Gallhofer *et al.*, 2015, Gray *et al.*, 2014b; Shearer, 2002; Parker, 2014, Schweiker, 1993). Dialogic accountability systems involve building *the giving and the receiving of accounts of conduct* from local arenas by paying attention to power relations and ensuring effective participation of the *others* in the construction of their everyday realities in the Delta arena (*co-producers of accounts*). This supported Dillard (2014) and Brown (2009) claims that an accountability information that would result in emancipatory changes should be established on moral, ethical and dialogic platforms. The stakeholders assumed that the role of the advocacy NGOs were to facilitate dialogic accountability relationships by collaborating with NOSDRA and the community stakeholders in addressing unsustainable practices.

Besides the claim by DPRr1 that '*sustainable development has always been our watchword*', evidence revealed that they were yet to fully recognise their role and in being accountable to the community stakeholders. DPR was envisaged to have a formal hierarchical structure of accountability to the government and the corporations and not the community stakeholders. Despite the role of the iaNGOs and the laNGOs in promoting a dialogic accountability in the Delta, one could empirically conclude that DPR was yet to grasp the need to be accountable to the *other stakeholders, who did not have an agency relationship with them*. Nevertheless, evidence revealed that NOSDRA was transcending from being a regulator by seeing themselves as being accountable to the community stakeholders.

CHAPTER 8: COUNTER ACCOUNTS AND ACCOUNTABILITY: HOW AND WHY ARE THEY USED?

“On our own part as civil society, we will continue to engage and we will continue to create awareness, continue to bring up issues, engage with government, engage with oil companies, engage with communities, enlighten them on the little knowledge and exposure that we have in this area.”

(laNGOr11)

8.0. INTRODUCTION

Whilst chapter 7 explored the second research question with cognisance to the inverted arena framework in understanding the conflicts and dialogic accountability engagements of all the arena participants. This chapter explores the third research question – *“How are counter accounts used to bridge accountability and governance gaps for the advancement of human rights and sustainable development from the perspective of the advocacy NGOs against corporate and governance practices within this arena?”* The author aims to understand how counter accounting technologies were used to build networks for human rights, dialogic accountability, governance, engagement and sustainable development to give voices to the marginalised groups and the need for sustainable development in the Delta.

8.1. SOURCES OF DATA

This chapter drew from various sources, which included 9 and 16 interviews from international (iaNGOs) and local advocacy NGOs (laNGOs) respectively. In addition, other relevant documents such as sustainability reports, press releases, regulations, YouTube and TV documentaries, media reports, online dialogues reported in blogs and webinars, counter accounts and reports by supranational organisations (e.g. UN, World Bank) were analysed. This chapter captured how counter accounts were constructed and used by the iaNGOs and laNGOs to address the problematic unsustainable accountability and governance practices in the Delta arena.

8.2. COUNTER ACCOUNTING AND ACCOUNTABILITY RELATIONSHIPS: LEVEL OF ACTIVISM AND CONFLICT ARENAS

It is pertinent to identify the different levels of conflict and engagements operating in the Delta arena to enable potential users of this study understand the nature of the conflicts and the engagement strategies adopted to address unsustainable practices. There were radical and reforming stakeholders operating at different accountability and dialogic arenas (*see chapter 4 and figure 5, p.225*) to facilitate transformative and emancipatory changes by targeting and engaging different stakeholders with significant power over the corporations and the government. This distinction would help understand the use of counter accounting technologies in connecting the conflicts in the different arenas. It is essential to highlight that the conflicts elucidated in chapter 6, 7 and further fleshed out in this section was not a single conflict and the advocacy NGOs, shareholders' activist groups, the courts, supranational organisations operated at different levels to address these conflicts.

Empirical evidence revealed that the conflicts were different at each levels of activism (*see the figure 5 below, p.225*) but they were connected because they were geared towards addressing poor accountability practices, unequal power relationships, unsustainable practices, poor governance system, human rights violations and environmental pollution at the local arenas. At the regional arena, there were laNGOs that produced systematic, partisan and contra-governing counter accounts to bridge and engage the corporations and the regulatory regimes in the Delta arena and in other arenas (*see chapter 4*). The laNGOs operated and transmitted evidence-based counter accounts from the local arenas to the regional, national and the international arenas to facilitate transformative changes at the local arenas. However, when their counter accounts, boycotts, lobbying or engagements did not produce significant results, they transmitted the conversation or engagement and the accounts into different arenas, often to international arenas, which were later translated into other counter accounting technologies – publicity stunts, musical campaigns, petition, protest, press releases on Facebook, Twitter, video evidence on YouTube, blogs, newspaper articles (Thomson *et al.*, 2015; Kneip, 2013; Joutsenvirta, 2011). For example, the advocacy NGOs bridged and built networks of transformative engagement. Systematic and scientific partisan accounts through pictures of polluted farmlands, fishponds and waterways, evidence of



Figure 5 Levels of activism, accountability and engagement in conflict arenas: nature of conflicts, types of counter accounts and the approaches

human rights violations, documentaries of polluted resources and how it impacted on the indigenous people or bottle of spilt crude oil were presented to international arenas, which through confrontational and dialogic approach engaged the corporations at their home countries. This was consistent with the empirical evidence of Thomson *et al.*, (2015) and Kneip (2013). For instance, Thomson *et al.*, (2015, p.828) observed that ASH built a network of transformative engagement at the local, national and international arenas to pressure political institutions to achieve their desired outcomes to cause a legitimate regulatory reform on tobacco. They argued that counter accounts were used to deny, perpetuate, escalate the conflict, to confront, counter-act and co-operate to achieve transformative reforms. Their analysis of ASH counter accounts against BAT demonstrated that ASH adopted diverse external accounting practices across different arenas associated with multiple tactical intentions and desired outcomes (p.830). This was distinctively evidence in the Delta.

For instance, two bottles of spilt crude oil (accounts) were taken by laNGOr1 from Oya Lake (a fishing lake at Ikarama community, which was polluted in December 2008) and were presented to shareholders' activist in London (international arena), who then presented them as verifiable evidence to Shell in London to address the problem of delayed remediation at the local arenas (Ikarama community). laNGOr1 argued that Shell remediated the polluted environment (desired outcome) because of the engagement of the shareholders' activist group in August 2013.

Empirical evidence revealed that counter accounts within these different arenas made visible the conflicts, helped conscientize the indigenous people and other arena participants, and developed verifiable systematic, partisan and contra-governing counter accounts that connected the arenas' participants toward addressing the conflicts (Thomson *et al.*, 2015; Freire, 2002; Contrafatto *et al.*, 2015; O'Sullivan and O'Dwyer, 2009; Rodrigue, 2014). It is important to note that the counter accounts were not absolutely linking the conflicts together as single conflict but were able to provide verifiable evidence emerging from the local arenas to different arenas, which were valuable dialogic accountability tools to address the conflicts and contradict what the powerful arena participants (e.g. corporations or regulators) have reported.

Empirical evidence revealed that there were listening audience within the different arenas to dialogically facilitate transformative changes at the local arenas. The laNGOs escalated

the counter accounts into other arena through symbolic actions such as through the web, the conventional and contemporary media, YouTube documentaries, publicity stunts, musical campaigns, court actions to facilitate a significant conflict resolution that would benefit the local arenas, where environmental and human rights violation occurs (Brennan and Merkl-Davies, 2014; Tregidga, 2017; Bellucci and Manetti, 2017). As elucidated in chapter 6 and 7, the local communities and indigenous people could be seen as voiceless and powerless. For their voices to be heard, advocacy and lobbying were done either by the radicalist or participationist or the hybrid radical-participationist laNGOs (*see Section 8.4*), the international NGOs (iaNGOs *see section 8.3*) and shareholders' activist groups through confrontation, symbolic counter-actions or dialogic accounts. For instance, the iaNGOs were interested in taking the systematic, partisan or contra-governing accounts from the local arenas through the cooperation of the community stakeholders and through the coalition of advocacy NGOs such as NACGOND⁹⁰ or the International Network for Economic, Social and Cultural Rights (ESCR-Net)⁹¹ (Thomson *et al.*, 2015; den Hond and de Bakker, 2007; Kneip, 2013) to the national and international arena participants. These accounts were taken to the court through legal symbolic counteractions against the corporations or by presenting signed petitions by the general public to the corporations or presented evidence of non-compliance of regulations to the regulators and the corporations or published verifiable evidence for the public or political institutions in other arenas or used the social media to make visible unsustainable practices (*see section 8.3 and 8.4 below*). These networks of engagement implied that groups operating at the local, regional, national and international arenas with sufficiently overlapping ideologies, values, rationalities/logic, concerns and interest could cooperate to collectively transform institutional and regulatory regimes. These networks of engagement were to overcome the problem of unequal power relations, accountability and governance gaps leading into

⁹⁰ NACGOND is a coalition of environmental and human rights advocacy NGOs in the Niger Delta. However, laNGOr2, 3, 4, 6, 7 and 12 with international affiliates argued that they are not a member of the coalition.

⁹¹ The International Network for Economic, Social and Cultural Rights (ESCR-Net) is a global network that connects over 280 NGOs, social movement groups and individual advocates over 75 countries to collectively build global alliance towards securing social, environmental and economic justice around common challenges for the protection and promotion of the fulfilment of human rights, economic, social and cultural rights (*see <https://www.escr-net.org/>*). This network has eight thematic working groups. For instance, the Corporate Accountability Working Group (CAWG) supported the resolution for a binding business and human rights treaty lead by Ecuador and South Africa at the UN Human Rights Council in 2014 (*see <http://www.dplf.org/sites/default/files/finaldraft20201620cawg20statementto0igwg20282220sept2020162920clean.pdf>*).

unsustainable environmental and human rights violations that impacted on the ability of the indigenous people in the local arenas to live sustainably (Thomson *et al.*, 2015; den Hond and de Bakker, 2007; Renn, 1992; Georgakopoulos and Thomson, 2008, 2012; Tregidga, 2013).

8.3. COUNTER ACCOUNTS AND ACCOUNTABILITY FROM THE PERSPECTIVE OF THE iaNGOS

In this section, the findings from the semi-structured interviews with the iaNGOs are presented using the following three themes:

- Counter accounting, problematizing environmental degradation and human right violations in the Delta arena,
- Counter accounting, problematizing human rights, sustainable development, accountability and governance gaps
- Motivation and aspirations associated with iaNGO's use of counter accounting.

8.3.1. COUNTER ACCOUNTING, PROBLEMATIZING ENVIRONMENTAL DEGRADATION AND HUMAN RIGHT VIOLATIONS IN THE DELTA ARENA

As revealed in the previous chapters, it had been extensively reported that the indigenous communities within this arena have been marginalised, neglected and their human rights violated at the same time as oil and gas production developed in their region (*see chapter 6*). The empirical analysis in chapter 6 and 7 revealed that the indigenous communities had no significant voice to resist problematic governance and corporate actions relating to oil and gas production within this arena. This analysis problematized the activities of the oil corporations and criticised the ineffectiveness of the regulatory framework that resulted in extensive poverty, human rights violations on a range of issues including right to an adequate standard of living, clean water and food, freedom of speech, health, education and healthy environment. The persistent oil spills and gas flares had taken their toll on the indigenous communities within this arena. The interviewees overwhelmingly supported this interpretation

“The reality of the average Niger Deltans’ community is frustration, is the destruction of their livelihoods –fishing, farming. In the rivers, the lakes and the creeks have been destroyed. These people cannot even go back to the fishing that

used to give them little means to pay for the school fees of their children and feed themselves. ...their environment is so polluted and so, so, so destroyed that there are all sorts of health impacts.” (iaNGOr8)

“The problem is much complex, every year; there are about 200 spills from oil pipelines. Which is a very high percentage compared to Russia or US.” (iaNGOr2)

“[...] what struck me were a number of things. I went to Bodo and they just had a big court case in Britain, where Shell has settled. The damage there was quite unbelievable.” (iaNGOr3)

As the indigenous people sought non-violent (and in some cases violent) ways to redress their plight due to the absence of an effective formal accountability platform, this resulted in the escalation of conflicts from the local arenas to the international arenas to facilitate dialogic accountability through counter accounting (den Hond and de Bakker, 2007; Dey *et al.*, 2011; Thomson *et al.*, 2015). The iaNGOrs interviewed argued that the inequality of power and ownership structure limited the dialogic accountability engagement of the community stakeholders and therefore, they had no significant voice to hold the corporations and the government accountable, thereby resulting in tensions. These tensions were because of the implicit belief that the corporations have a moral obligation (*informal rule of engagement*) to be accountable and transparent with the other stakeholders whether there was a formal requirement for such accountability and engagement (Parker, 2014; Shearer, 2002). Their inability to engage, the absence of the voice to speak truth to power and to hold the powerful stakeholders accountable resulted in diverse conflicts within the arena (Freire, 2002; Spence, 2009). These conflicts resulted in a significant shift in the political and the cultural dynamics of the indigenous people and communities against the oil corporations and State. For instance, iaNGOr8 claimed

“What is happening here is scandalous. What is happening here should not happen in the...so-called ‘civilized society’. What is happening here, especially at the communities’ level, helpless poor communities’ folks, people being exploited in such a way that they don’t have anywhere to run to. They cannot run to the federal authorities because they do not care. They cannot go to their state government, but their state government needs the money that is the only thing they have to pay for governors and the commissioners, the projects that they flag off and the salaries of the workers. So the state government, even though sometimes, they know that

these activities are destroying the lives of their own people, they cannot even complain. They have become so dependent, like the federal authorities on the oil and gas resources. They definitely cannot go to their local government chairman because the local government chairmen are just waiting for the oil revenue to come at the end of every month. ...It is a vicious cycle and in the middle of all these, is the people of the region and the well-being of the people of the region, which is definitely ignored and of course taken for granted.”

Furthermore, the attempts to mitigate the harm caused in the Niger Delta were argued by the iaNGOs through their systematic and partisan counter accounts to have been captured by the corporations due to the inability of the regulatory regimes to effectively implement its regulations. However, the systematic counter accounts (e.g. Christian Aid, 2004; Friends of the Earth, 2011; Steiner, 2010) posited that corporations were trusted to fix the problems, but in many cases, their interventions resulted in inappropriate solutions which made the situation worse, leaving the local population as victims of unsystematic, poorly planned and executed canals, road networks, dilapidated schools and health infrastructures, no electricity, neglected developmental projects, fatalism in youth groups and social conflicts.

“{name of corporation} has traditionally not done the right job in clean-up, they quit people out, they go through the motions, they make it look like they have been responsible at cleaning things up but on the contrary, in actually getting oil out of the environment, they have failed time and time again. And this is the way things have been going-on in the Niger Delta for decades [...] They [oil companies] have made 100 of billions of dollars off the Niger Delta over the last 50years and have put very little back into it. They do little projects; they built a water treatment centre and left it without maintenance to fall apart. They built schools, no teachers and books. They do the things that look good on a quarterly report to their shareholders, but they do not have any substance in the Delta.” (iaNGOr5)

Frustration over the perpetuation of these problems and apparent inability of regulators and government institutions to resolve these problems became major drivers of grassroots activism through the collaboration and counter accounts of local, regional, national and international advocacy NGOs to transform the everyday realities of the indigenous people experiences of human rights violations, economic and environmental deprivation (Contrafatto *et al.*, 2015; Dey *et al.*, 2011). The youth have been driven to a ‘state of

hopelessness’ developing a *‘siege mentality’* and the belief that violence, illegal bunkering of oil facilities, mistrust of government officials, intra and inter-community rivalry and illegal activities were the ways out of the practices which had destroyed their means of livelihoods (Oviasuyi and Uwadiae, 2010; Social Actions, 2009a). At the same time, the powerful stakeholders were perceived to be corrupt, looting public funds, ignoring conflicts of interest and bribing others to continue with the unequal distribution of the revenue generated from this region. For instance

“It was obvious that the political twist [dynamics] and corruption between the government, and the oil companies, the MNCs: that the local interest, their environmental interest and the human rights interest in the communities are left out; and they are marginalised and defoliated.” (iaNGOr5)

The iaNGOs argued that their counter accounts and counteractions were to reveal the sources of the accountability and governance gaps faced by the local communities and to challenge the powerful stakeholders to mitigate these problems. They believed that before any revolutionary and emancipatory changes would emerge in the Delta, they had to *‘uncover what was covered’* by the unequal accountability and power relations in the *‘crony capitalist’* system and by the perpetrators of environmental and human rights violations (Fitzgerald and Rodgers (2000, p.581); Bakre and Lauwo, 2016). The Delta was often compared with other arenas such as Saudi Arabia, United Arab Emirates, Kuwait and Venezuela where profitable oil and gas exploration occurred to challenge corporate and governance regimes to collectively and dialogically resolve the conflicts for sustainable environment and the respect of human rights at the local arenas (Amnesty International, 2009; Brown, 2009; UNEP, 2011). Empirical evidence revealed that there had been decades of consistent pressure for the reform of government policies, removal of systemic conflicts of interest, changes to accountability and governance processes, more equal resource distribution and platforms for community engagement within and outside this region (*see chapter 6 and 7*). These pressures for change resulted in numerous lawsuits (some successful) in Nigeria, United States of America, United Kingdom and the Netherlands (Amnesty International, 2015b; Arnott, 2009).

The iaNGOs activism was corroborated by the interventions of international institutions, such as the UN and World Bank, who also produced series of highly critical reports that problematized the activities of the MNOCs and the Nigerian state (Baumuller *et al.*, 2011; UNEP, 2011; World Bank, 1995). These formal and informal counter accounts combined

over time with assemblages of engagements practices such as press releases, lobbying, publicity stunts, petition, protest, scientific video evidence on YouTube, social media, newspapers articles (Thomson *et al.*, 2015; Bellucci and Manetti, 2017) led to sustained pressure for the implementation of social and environmental governance and accountability reforms in accordance with recognised national and international human rights conventions in the Delta arena.

8.3.2. COUNTER ACCOUNTING: PROBLEMATIZING SUSTAINABLE DEVELOPMENT, ACCOUNTABILITY AND GOVERNANCE GAPS

The iaNGOs interviewed were campaigning to improve the governance and accountability systems in the Delta, in relation to human rights and environmental protection (Cooper *et al.*, 2011; Gallhofer *et al.*, 2011; Hazelton, 2013). They confirmed that counter accounting had played a significant part in these campaigns for dialogic accountability and transformative reforms in addressing the conflicts over human rights and the environment in the Delta arena. There have been a series of counter accounts (*see chapter 6*) produced by iaNGOs that problematized and challenged the effectiveness of the accountability and governance systems in the Delta that allowed human rights violations and massive ecological devastation. The ability of ordinary citizens living in the Delta to enforce any regulations, report non-compliance or seek redress is extremely difficult in practice (Idemudia, 2007). The indigenous people relied on the regulatory authorities to carry out their responsibilities to protect individuals and their natural environment. Gaps in the practice of governing of these responsibilities are almost impossible for the indigenous people to overcome. For example:

“[...] if you are living in the Delta, you have an oil spill and you want to sue the company for the damage it is very, very difficult because you have to go to the Federal court, but that is the problem. Even when you go to the court at the State level, you will face a big challenge partly because the court system is quite slow and partly because you will find that all of the good lawyers are working for the oil companies. If you are a poor farmer or a poor fisherperson, then where would you get a good lawyer to represent you in court because they will all be working for the company who can pay them much more than you can pay them? So, you have a double disadvantage in the Delta.” (iaNGOr1)

Furthermore, the interviewees claimed campaigning were made more difficult because information on exploration and extraction plans, oil spills, gas flaring, how oil revenues

were distributed, or other problems were shrouded in secrecy (Hazelton, 2013; Killian, 2010). The lack of transparency and unaccountability on critical aspects of state governance, regulatory compliance, corporate actions, environmental accidents and human right abuses made it very difficult for iaNGOs or local citizens to engage effectively using formal channels of communication.

“[...] access to information is extremely important because it helps people to be able to know what exactly is going on but the information has to be good information. It cannot be information that is made-up. Sometimes, we find the information that the oil companies are publishing is not correct. There needs to be oversight. The biggest problem that we have encountered is that there is no really an effective regulation of the oil industry. There is no regulator that is making them behave properly and that is the biggest accountability problem.” (iaNGOr1)

iaNGOs appeared to regard good accountability mechanisms as part of effective governance and as a way for local citizens to hold governors/regulators to account. The iaNGOs claimed access to information to facilitate dialogic accountability and governance reform was necessary to facilitate sustainable development and respect for human rights because it would enable “affected stakeholders and the publics to be able to scrutinise and debate the values and interest at stake” (Blackburn *et al.*, 2014; Brown and Dillard, 2015, p.964; Killian, 2010). Their use of counter accounts sought to fill the information gaps in the arena by providing alternative accounts of the realities of life in the Delta and thus allowing different stakeholders to participate in reforms of the system of governing and accountability (Cooper *et al.*, 2005; Spence, 2009). They posited that greater levels of accountability were required for vulnerable and marginalised communities to develop a stronger voice in the existing governance system.

“The accuracy and the availability of the information are absolutely critical for the realisation of human rights. That is one of the points that we have been trying to communicate repeatedly in the Niger Delta.” (iaNGOr7)

The interviewees recognised that the inadequate human rights and sustainable development governance/accountability systems were the results of a power imbalance among the arena participants. It was noted that corporations were more powerful than the state and that the state inadequately resourced the regulatory frameworks that should have ensured the protection of the local communities and environmental resources.

“There is power struggle but most of the powers are with the oil companies. They are the most powerful actors in the Niger Delta. The communities have almost no power and the government has its representative in the Delta by government agencies. The government agencies have almost no power. They frequently do not have the resources to do their job properly. Therefore, what you see is that the actors with the most influential power in the Niger Delta are the oil companies. If you go to the regulator, you find that they often do not have the capacities to go to the oil spills site. They have to wait for the companies to come and drive them to the oil spills site.” (iaNGOr1)

The iaNGOs identified themselves as having the capability to initiate an increasing ‘*practice of freedom*’ to address these gaps by empowering indigenous people and local organisations to gain access to their advocacy/campaigning expertise and resources to escalate the conflicts from the local arenas and to galvanise international audience, host government and investors groups to the unsustainable practices in the Delta (Bebbington *et al.*, 2007; Contrafatto *et al.*, 2015). One of the tactics adopted by iaNGOs to deal with this problematic governance system and absence of accountable and verifiable information was to produce their own accounts of their realities and make them available to stakeholders with power over the managers of the oil corporations operating in the Delta. These counter accounts sought to delocalise and or escalate the conflicts from the local arenas and to confront those with the power to enforce corporate and governance reforms (Georgakopoulos and Thomson, 2008; O’Sullivan and O’Dwyer, 2009). Counter accounts were seen to be useful in rebalancing power structures by making visible to the world the harm caused in the Niger Delta. They envisaged that without the rebalancing of powers, it would be very difficult to address environmental pollution resulting from oil spills and consistent gas flares. Typical responses were

“...we only intended to shine light on the exact situation, the truth and that is what science does; is that it identifies the truth in any situations to the parties in the group both the oil companies, the Nigerian government, the state government in the Delta. The international communities have to take that in and do something with it. The extent to which our reports have changed corporate behaviours, I am unclear of but my hope and my belief is that these reports have changed international perspective of what corporation has not done in the Niger Delta. It has raised the standard of the attention that the world pays to the Niger Delta environmental and human right crisis. It is a crisis!’ (iaNGOr5)

“a lot of the social reporting that we do is highlighting the problem and putting pressure on the oil companies and the government to take actions. ...we found out that the media coverage that the report get compels the companies to make improvement. ...we send our reports to the investors in the oil companies and they then talk to the oil companies and push them to make improvements.” (iaNGOr1)

The iaNGOs viewed their counter accounts as an accountability mechanism that facilitated an escalation of the conflicts or upward flow of information to investors, senior corporate managers, lenders, national and international political institutions particularly in relation to problems that were not visible in their formal channels of reporting or in the public domain (Apostol, 2015; Dey *et al.*, 2011; Gray *et al.*, 2014b). Their counter accounts constructed new linkages between what was reported in the formal structure of reporting and what was not disclosed but visible in the local arenas of practice, thereby serving as a mediating instrument for engagement and change (Kurunmäki *et al.*, 2011). They viewed their counter accounts as a mechanism to provide the indigenous communities with a more powerful voice to address unsustainable human rights and environmental violations. Consequently, iaNGOs made use of various international standards to create a normative evaluation of the global un-acceptability of these local practices. For example, the UDHR (1948) and UN's GPBHRs (2011) were powerful framing devices that were used to determine the legitimacy of corporate and state (in)action. UDHR was used to problematize the unequal power relations in the Delta by arguing that human rights must be recognised as inalienable (Amnesty International, 2009; Muchlinski, 2012). For example, the right to have a voice was asserted to have been captured and used to problematize the governance system

“The communities need to have a say and the local people in the...certainly need to have a voice in what happens within their communities and within their environment. They have a right to crunch the existing systems for their sanctuary. There is the criminality element in the Delta that needs to be dealt with.” (iaNGOr5)

These counter accounts appeared to be designed to problematize activities in the Delta on two levels. First, to report the non-compliance with existing laws and regulations by the corporations, to use the current regulatory system to discipline and punish corporations, what Thomson *et al.*, (2015) refer to as systematic accounts. Counter accounts were used to enforce existing governance and accountability systems and support indigenous people to use their existing rights in local, national and international sustainable development

arenas to clamour for human rights and environmental accountability or justice. The iaNGOs campaigns included local actions that resulted in greater engagement of the communities in the governance of local problems and enforcement of existing laws. This approach was characterised by specific accounts/actions against specific breaches of laws, such as the absence of EIA or reporting oil spills and gas flaring to regulators or to the iaNGOs.

The second intention was similar to Thomson *et al.*, (2015) notion of partisan external accounting, as the iaNGOs sought to reform particular aspects of the governance system. One impact of the counter accounts was to initially paralyse the governance process and then reform the political dynamics and power struggles surrounding the governance of oil exploration activities

“[...] the report⁹² has paralysed the actions within the Nigerian government and within {name of corporation}. Sometimes it takes several years 5, 6 or 8 years to start seeing the impact of these reports but I truly believe that they do have positive impact in shifting the political dynamics” (iaNGOr5)

The interviewees were able to provide valuable insights into how they prepared their counter-accounts and used these counter-accounts to engage the powerful arena participants. Despite the scale and urgency of the problems facing communities and the polarised position of many participants, the iaNGOs reported how they attempted to mediate between the different arenas, coalitions and where possible to establish dialogic engagement processes (Brown *et al.*, 2015; Cooper and Owen, 2007). However, these dialogic processes appeared to be in two stages. First, working with the communities suffering the social, economic and environmental harm to co-produce accounts of their situation. Second, presenting these accounts to those with the responsibility and power to resolve the issues raised in the counter accounts. Using these approaches, the iaNGOs attempted to establish and maintain legitimacy with as many arena participants as possible (Contrafatto *et al.*, 2015; Thomson *et al.*, 2015) by incorporating existing emancipatory ways of thinking and possible solutions into their accounts of unsustainable practices. They asserted that they have been able to establish communication mechanisms with the corporations, iaNGOs, politicians, regulators and affected indigenous people.

⁹² Note it is not possible to provide examples of these reports, as it would compromise the anonymity of the interviewees.

“We have partners who are supporting the communities to hold companies and NOSDRA accountable to oil spills and remediation. What they do in creating the ground for the community is to go to the community, create the awareness as to what they can do in this regard; and working with the community to appoint people who can help in documenting and reporting on oil spill cases and also training such people and providing them with the equipment that can facilitate that.” (iaNGOr9)

It appeared to be normal practice that before the counter accounts were published, they were discussed with the corporations and the regulators to give them the opportunity to address these problems.

“When we do our research, we go and speak to the communities about the investigation we are doing, we will talk to them about our work and what could happen and what would they want {name of NGO} to be saying. Therefore, we ask them what do they want, they might say they want clean up and compensation. In addition, we talk about what we could do and what our partner organisations could do. Then we will go from there to ask for a meeting with the operators, we will go to their offices in Port Harcourt and discuss our findings, ask them what they have to say and if they are willing to meet with us. We will go to NOSDRA, we will talk to them about what is their work, what do they feel is the issue and what do they think an organisation like {name of NGO} should focus on. We do that every time we do research, we talk to all of the stakeholders and we try to talk obviously on the ground in Port Harcourt and in Abuja, when we are doing the meeting.” (iaNGOr1)

The iaNGOs claimed counter accounting had been able to change accountability and governance practices and had facilitated more effective communication and engagements

“From what we have observed over time is that the accounts have galvanised companies to become a lot more serious about responding to concerns as they are raised.” (iaNGOr4)

The iaNGOs argued that their engagement had been successful, particularly through the launch of the OSM in January 2014 (*see section 7.2.6*).

“I think the biggest success is probably the *oil spill monitor*, where you see collaboration between civil societies, the government, and the oil industry looking to create public transparent platform to document every single oil spill that is happening in Nigeria.” (iaNGOr6) [emphasis added by author]

The iaNGOs believed that the use of the OSM accountability platform improved the operations of the regulators and the corporations (Denedo *et al.*, *forthcoming*; SDN, 2014). However, if it is not accompanied by effective governance and accountability through action (Parker, 2014) to mitigate or prevent the oil spills, and to remediate the land and rivers affected, then it would not have as much positive impacts as would have been expected, particularly on the lived lives of those living near the spills and who depend on the natural resources for their livelihood. If the OSM is to be effective, then it should improve both the visibility of the problem and the solution to the problem of oil spills (Denedo *et al.*, *forthcoming*). Knowing there had been inestimable barrels of oil spillage and that none of the leaks had been fixed or cleaned, the OSM could be regarded as a pyrrhic victory (Amnesty Report, 2015a, 2013; Baumuller *et al.*, 2011). Accounting for a problem created a mechanism to question what had been done to address the underlying problems. However, accounting for a problem might not necessarily lead to the resolution of the problem unless a significant and deliberate effort and strategies are adopted to address the problem.

Filling accountability and governance gaps by the corporations and regulators through the OSM without considering the impact of the unsustainable practices on the everyday realities of the communities living in the Niger Delta, may prove ineffective in the medium to long-term (UNEP, 2011; UNDP, 2006). For instance, the EGASPIN (2002, p.158, [2.6.3]) stated that oil spill clean-up should commence within 24hours of the occurrence of the spill until there was no more visible oil sheen on water.⁹³ Counter accounts produced by Amnesty International (2015a, 2013, 2011) and UNEP (2011) identified a number of instances where this was not undertaken and reported corporations for non-compliance. NOSDRA Act (2006, 6[2-3]) stated that when oil spill was not disclosed within 24hours, the operator would be sanctioned by paying the sum of

⁹³ EGASPIN is the regulation enacted by the Department of Petroleum Resources (DPR) to embrace and protect the environment from gas and oil impact. DPR is a regulatory agency but its role in relation to oil spill monitoring and remediation is unclear since the establishment of NOSDRA in 2006. DPR is responsible for oil licencing and prospecting and they have been criticised over potential conflicts of their roles as a licencing agency and as an oil spill monitoring and remediation agency.

500,000naira (approximately \$2492 or 67 barrels of crude oil)⁹⁴ and when remediation of the impacted area was not conducted in accordance with the stipulated standard, a sanction of 1,000,000naira (approximately \$4983 or 133 barrels of crude oil)⁹⁵ would be imposed on the defaulter. Oil spills and gas flares were major environmental problems, which when combined with human rights violations due to negligence, failure to clean and remediate the affected locations within a reasonable timeline are substantial obstacles to sustainable development (Amnesty International 2009, 2011, 2013; UNEP 2011). Even if the accountability of oil spills were improved and the regulations appropriately enforced, the sanctions appeared wholly inadequate given the scale of the possible ecological damage of an oil spill. However, it appeared that even these limited sanctions were not being applied, nor does it appear that there was any improvement in the rate of cleaning and remediation of the affected locations within a reasonable timeline (Amnesty International, 2015a, 2011; UNEP, 2011).

8.3.3. *MOTIVATION AND ASPIRATIONS ASSOCIATED WITH iaNGOs' USE OF COUNTER ACCOUNTING*

The iaNGOs confirmed the importance of access to information as human rights (Hazelton, 2013; Killian, 2010) to enhance corporate and governance accountability (*see chapter 6 and 7*). The absence of verifiable accountable information served as a motivation for the proliferation of counter accounts to bridge the accountability gaps to facilitate dialogic and inclusive accountability for the advancement of human rights and sustainable environment in the Delta arena. Similar to the argument of de Schutter, 2016; McPhail and Ferguson, 2016; Siddiqui and Uddin, 2016, the iaNGOs also supported the argument that the respect and protection of human rights and sustainable development should be the focus of corporate and governance accountability.

“Since UN developed the UN guidelines on BHRs, companies also now would agree that human rights have to be part of corporate accountability and would be considered within corporate governance. I think that is now becoming wide world accepted.” (iaNGOr1)

This corroborates Dillard (2014, p.241) claim that “sustainability issues should become an integral part of corporate governance, especially as these issues relate to legislation

⁹⁴ This was calculated using Nasdaq crude oil WTI price of \$37.35 as at 16/12/2015.

⁹⁵ This was calculated using Nasdaq crude oil WTI price of \$37.35 as at 16/12/2015.

and regulation; and the scope of disclosure should include any affected constituency, past, present and future.” Whilst this assertion is becoming accepted across the world, it appeared to be missing in the Niger Delta:

“...there is absolutely no alignment of anything to do with human right or corporate good practice with what the oil companies have been briefing. It is hard to align, for example, if you look at the international website of {name of corporation} and all the nice things they have said on that website about their standards, and then you go to the Niger Delta to verify how these things have been applied, you can’t see anything been applied. We have taken {name of corporation} ethical principles and we have asked them to justify how all these things have been applied in the Delta given the investigation that {name of NGO}⁹⁶ have done, they did not answer us. I don’t think they have an answer.” (iaNGOr1).

This is because corporations are expected to play an important role in respect of human rights and sustainable development, but previous research suggests that this developmental role requires the government to have robust governance and enforcement regimes that are aligned with the principles of sustainability (Fasterling and Demuijnck, 2013; Taylor *et al.*, 2009). For example, the Brundtland Report (1987, p.51) stated that ‘economic growth always brings risk of environmental damage’ but the onus was on the government to ensure economic growth was guided by the notion of sustainability. If human rights and sustainable development objectives are not incorporated into the accounting and accountability systems of corporations and the government, then this provides a platform for diversified engagement processes, which include the proliferation of counter accounting in driving dialogic accountability (Belal *et al.*, 2015; Taylor *et al.*, 2009). This could create spaces where advocacy NGOs would problematize any human right violation and/or environmental degradation, especially when the accountability and engagement practices of corporations and/or the government are incomplete in relation to human rights and environmental problems (Gray *et al.*, 2014b; Thomson *et al.*, 2015). The existence of alternative channels of engagement would allow other stakeholders to problematize corporations and governance unsustainable practices through the publication of counter accounts. For instance, iaNGOr9 claimed that

⁹⁶ Note it is not possible to provide the name of the iaNGO, as it would compromise the anonymity of the interviewees.

“The emphasis has been to sort of help to address the challenges that arise in the context of the extractive industry... Issues like the relationship between the operators and the host communities and the regulators. The impacts of these operations on the environment and on the livelihoods of the community members. The need to facilitate dialogue between the communities and the operators.”

Despite these concerns, the iaNGOs supported the drive for corporations to become more accountable for their human rights performance and environmental impact, and considered counter accounts as having the potential to bring about dialogic transformative changes in corporate accountability and governance practices by filling perceived accountability gaps in accountable and verifiable information and evidence or knowledge required to govern inclusively and effectively (Blackburn *et al.*, 2014; Thomson and Bebbington 2005). The iaNGOs believed that counter accounts could enable all arena participants to have access to accountable information to drive dialogic governance and accountability reforms that would impact on the ability of the indigenous people to live sustainably (Bebbington *et al.*, 2007; Brown and Dillard, 2015). However, it was stated that if there was to be any significant change in the Delta, the drivers for that change, particularly for corporate accountability, governance reforms, and duty to respect human rights have to include stakeholders who have the power to exercise significant leverage on the corporations, such as the investors group, supranational organisations and the home government of the corporations. This was evident in the interview extracted from iaNGOr3

“the commitment that holds the work together is a commitment to challenging unequal power relations and settling them. We try to tackle the unequal power relations... ..in a lot of very different ways, we write, we do analysis, we take court cases, we try and create platform for communities. ...over the years, I have worked on a lot of communities affected by...oil pipelines and trying to create a platform for those communities and movement that are sort of questioning those infrastructural projects, [particularly] by those who are adversely affected by them to raise questions in the UK and in the world most generally.”

The iaNGOs were critical of the ability of corporations to hide behind commercial confidentiality laws to justify their non-disclosure of human rights policies, EIAs or payments made to their host government. There was the consensus that these corporate powers need to be re-evaluated, particularly in the context of developing countries (Lopez

and Shea, 2016; Ramasastry, 2015). This implied that where the judicial system of the host country where the MNOCs operate was not adequate for its citizens to seek judicial redress, the international space through the opening of the corporate veil (de Schutter, 2016; McPhail and Ferguson, 2016) could permit indigenous people to seek judicial redress where the MNOCs are registered. This shift in the legal landscape could enable the advocacy NGOs to galvanise the indigenous people to seek judicial redress in international courts to seek redress for environmental and human rights violations.

“And at the moment, the reporting requirement is very minimal in companies’ law, so we need to have far-reaching changes in companies’ law to require companies to report on their impact. Not just because these are material to shareholders but because this can directly affect the communities that are affected by companies’ activities.”
(iaNGOr7)

Another important objective of counter accounting reported by the interviewees was to hold the state, and its related institutions to account for its actions. This was a major accountability gap in relation to sustainable development that cannot be filled with greater corporate accountability. For substantive change to occur, the performance of governance systems needs to become the focus of formal accountability requirements or through counter-accountability mechanisms. This was summed up by iaNGOr4 as *‘getting government to get the governance of the government right’*

“The conversation is not just to increase corporate respect for human rights, but it is about getting government to get the governance of the government right. So that accountability can be facilitated at the state level and it is about getting companies not to take advantage of the governance gap but to hold themselves at a higher standard.”

Whilst the iaNGOs did recognise the significant impact of their counter accounts, they did not see their counter accounts as a permanent part of governance in this arena. Their counter accounts were considered a temporary intervention into systems of governance when there were critical accountability gaps and missing information. Thomson *et al.*, (2015) called this form of counter account as partisan external accounts that analyse and critic the fundamental power structure of the existing governance regime to problematize unsustainable practices and unequal power relations within the system. Counter accounts were intended to reform the formal systems, not to replace them, leading to effective,

formal accountability systems that fully disclosed the human rights performance and environmental impacts of all relevant arena participants. For example:

“There are a lot of things missing. If they were there and functioning fully, when there is an oil spill, people could go to government agencies to report and get an independent assessment but at the moment if there is an oil spill, you have to wait for the oil corporations to come and tell you the cost and how much oil is spilled” (iaNGOr1)

As discussed earlier, these oil spills violated the communities’ human rights and consequently their ability to develop sustainably. The power imbalance and problematic governance regimes in the Niger Delta meant that these communities were effectively powerless, voiceless, economically and politically marginalized. In situations like this, environmental and human rights activists campaign tactics and counter-accountability were complementary practices and when combined could create potentials for transformative changes (den Hond and de Bakker, 2007; Kneip, 2013). The iaNGOs were able to integrate human rights as a conceptual framework for their counter accounts, which allowed them to evaluate potential human rights violations and accountability mechanisms from the perspectives of the affected individuals, local communities, civil society groups and future generations. Underpinning their use of counter accounts were the assumptions that there should be the protection and respect of human rights, commitment to sustainable development, the need to address power imbalances and the importance of effective dialogic accountability and governance systems.

8.4. COUNTER ACCOUNTS AND ACCOUNTABILITY FROM THE PERSPECTIVE OF THE LOCAL ADVOCACY NGOS (LANGOS):

8.4.1. COUNTER ACCOUNTING AND ACCOUNTABILITY: ‘RADICALIST’, ‘PARTICIPATIONIST’ AND ‘HYBRID’ APPROACHES TO ACTIVISM

In addressing unsustainable practices in the oil industry, the author observed that there were three approaches to advocacy by the laNGOs (*see section 8.2 and figure 5 above, p.225*) – “the radicalist”, “the participationist” and the “hybrid radical-participationist.” The “Radicalist approach”- adopted complete boycott as a strategy of engaging the corporations, “the Participationist approach” -adopted a dialogic accountability engagement approach while the “Hybrid radical-participationist” adopted a mix of the

radicalist and participationist approaches to activism in the Delta arena (*see figure 6, p.246*).⁹⁷

8.4.1.1. ‘RADICALIST’ AND ‘PARTICIPATIONIST’ NGOS APPROACHES TO ACTIVISM

The radicalist, the participationist and the hybrid unanimously agreed that there should be equality of power and the indigenous peoples’ rights for a healthy and sustainable environment to drive (intra)intergenerational equity and human rights to be respected and protected by the powerful stakeholders. However, evidence revealed that the radicalist did not presume that their activism should follow a structured approach because they did not emphasize membership as their criteria of engagement rather they were recognised for being confrontational and non-violence by operating from the local arenas to the international arena. On the other hand, the participationist encouraged membership because it involved the coalition of different advocacy NGOs with similar dialogic ideologies. This was evident in the following quote

“Through SACA’s effort because they have this alignment [dialogic] type of relationship with the oil companies, which we don’t have [radicalist]... SACA and some other group like SDN, NACGOND; [participationist] they are aligning, and it is not bad, it is good...” (laNGOr12)

This supported the classification of activist groups by den Hond and de Bakker (2007) and Fitzgerald and Rodgers (2000). They classified activist groups into the ‘radical factions’ [the radicalist] and the ‘moderate or reformatory factions’ [participationist]. den Hond and de Bakker (2007, p.903) building on Fitzgerald and Rodgers (2000), argued that the radical factions believed the corporations are part of the problem and should not be directly engaged as part of the solution rather changes should emerge through drastic revolutionary and emancipatory measures. On the other hand, the reformatory factions believed the corporations are part of the problem and should also be part of the solution, especially through a direct and moderate engagement mechanisms. This was evident in the following quote

⁹⁷ It is pertinent to clarify that in this study with the exception of where the author specifically mentioned the radicalist, the participationist or the hybrid radical-participationist NGOs, when the author mentioned “the laNGOs” the author is referring to all the NGOs regardless of their categorisations.

“it depends on the NGOs involved, some of the NGOs have gone to court. Sometimes they were advised that the issues should be settled out of court [radicalist]. They had to go to address it out of court. There are some NGOs that also undertake to dialogue from the beginning instead of going to court [participationist]” (laNGOr5)

“...we don’t work with the oil companies [radicalist]. We don’t want to sit on the same table with organizations that pollute the environment because it is like you are talking to the deaf, they don’t pay attention to the needs of the people otherwise they wouldn’t be doing what they are doing right now.” (laNGOr2)

den Hond and de Bakker (2007) and Fitzgerald and Rodgers (2000) argued that the radical factions were ideologically anti-capitalist and their activism were organised non-hierarchically and non-bureaucratically, but they consistently emphasized nonviolent, innovative tactics and direct counteractions to facilitate emancipatory changes. The radical factions focused extensively on protecting the interest of the groups that would directly benefit from their activism through radical and mass action networks with organisations with similar ideologies, concerns and tactics of engagement. On the other hand, the reformative factions were hierarchically and bureaucratically organised and have large membership base either through aligning with other organisations with similar ideologies and dialogic engagement approach. laNGOr12 argued that

“...It is deliberate. We don’t want to sit down with the oil companies in one place. We want to stay with them at arms-length. Where we meet is on TV, on the pages of newspapers and at the internet level because we don’t want to be contaminated, we don’t want to compromise. They should do their own until there is an appreciable level of change towards the positive where we can also now move towards them and say, *‘yes we can see some changes, we can now begin to discuss.’* [radicalist]... *We are not against NACGOND and all those who are aligning* [participationist] *but let us also remain at our own point. So that if we {name of NGO}⁹⁸ are hitting hard, those [NACGOND and others] people will be negotiating with them.*” [emphasis added by author]

⁹⁸ Note it is not possible to provide the name of the laNGO, as it would compromise the anonymity of the interviewees.

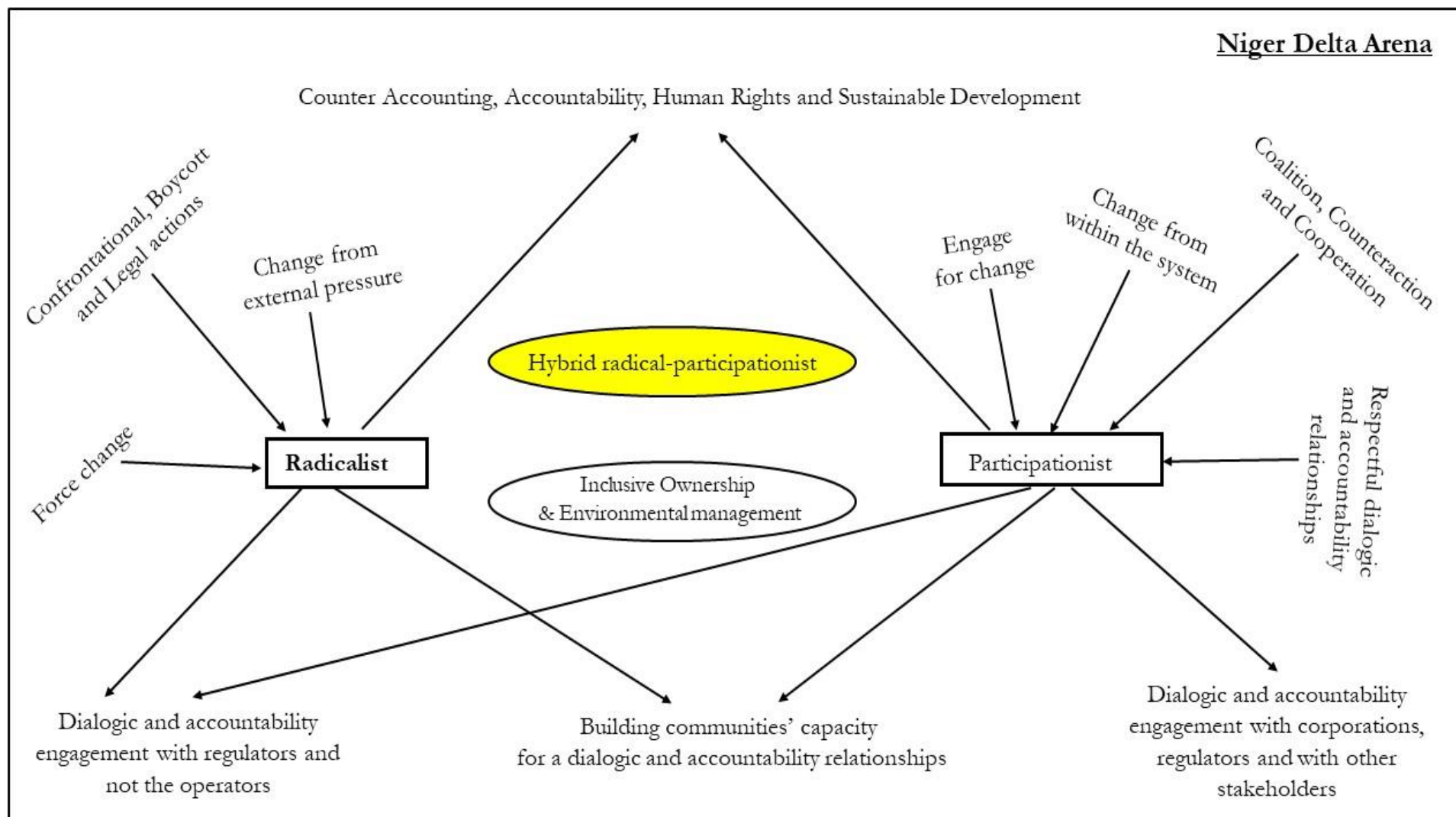


Figure 6: Approaches to local advocacy in the Niger Delta arena

The quote above (p.245) distinctly reflects den Hond and de Bakker (2007, p.904) argument that the radicalist can make use of confrontational disruptive tactics (*“hitting hard”*) to pave way for the participationist claims and negotiations as evident in the above quote (*“those people will be negotiating with them”*) to facilitate accountability for human rights and sustainable environment.

Furthermore, den Hond and de Bakker (2007, p.910) and Fitzgerald and Rodgers (2000, p.579) argued that the radical factions favoured decentralized activism that fostered grassroots activism because they believed that social change did not need the convergence of selected people as the main agent of change, but social change should emerge from the collective efforts of the ordinary people. In the Delta arena, the radicalist vehemently believed that change would emerge when the local people are adequately conscientized to be the drivers of the emancipatory and reformatory changes they desire or by being proactive in problematizing unsustainable practices and demand for inclusive or local control at the local arenas. Fitzgerald and Rodgers (2000, p.584) citing Sellers (1973, p.117) argued that this tactic of engagement is called the “participatory democracy: local people working to develop the power to control the significant events that affected their lives.” The radicalist activism in the Delta arena were not only geared towards resolving the conflicts through extensive publicity but to give voices to the local people by setting up local or grassroots network of radical engagement. The radicalist assumed that extensive symbolic actions such as lobbying, protest, through conventional and social media, buying shares of contested corporations to speak at AGMs, visual evidence, publicity stunts, musical campaigns, documentaries of unsustainable practices and legal actions rather than dialogue through the collaboration of the local people (Joutsenvirta, 2011; Davison, 2007; Brennan and Merkl-Davies, 2014; Livesey, 2001). For instance, laNGOr4 argued

“we are a community-driven organisation [radicalist]. [...] Anything that has to be effective has to be communities driven. Anything that is communities’ driven would need to trickle down to communities, where they would have a fair share in every atom of extraction that goes on in the communities. So, anything that is outside the communities benefiting from resource extraction is totally not acceptable and we don’t look at that as effective way of accountability in terms of resource, governance and distribution.”

The radicalist argued that change would only emerge where there was an external pressure such as investor pressure group, communities, mass movement campaigns at the different arenas, international courts and supranational organisations to compel the corporations and the regulators (sometimes, they engage with the regulators) to implement the law, respect and protect human rights and to develop the region sustainably (*see Thomson et al.*, 2015; Kneip, 2013). This was evident in the following quotes

“We don’t sit with polluters [corporations] on the same table to discuss but we have engaged the regulatory agencies, we have engaged the communities, we have engaged other civil society groups on a roundtable to discuss... Are we going to negotiate the re-birth of Ken Saro-Wiwa? How people lost their farmlands? ...No, we don’t negotiate with [corporations]. They have to do what is right. ...It is not conditional! ...We are very radical in our own approach to environmental justice... We cannot stand on the side of the corporations or government against the people. Whatever affects the people affects us. Whatever is going to be good for the people is what we are going to stand with.” (laNGOr4)

On the other hand, the participationist believed in dialogic accountability and engagements with the corporations, the regulators, governance regimes and the communities. For example

“...by gaining access to the oil companies, persuading them to become transparent. I can talk specifically about {name of corporation}⁹⁹ because they are the biggest player in this region and they are the ones we have engaged with most of the time...” (laNGOr8)

As evidenced in the above quotes, the radicalist ideologically viewed the corporations as the problem and should not be directly engaged in a dialogue to resolve the conflicts at the local arenas. They believed transformative changes would only emerge when they exerted significant leverage on the external groups such as the iaNGOs, international courts, shareholders’ activist groups, journalist, host government where they were registered to compel the corporations to change their *modus operandi* in the local arenas. They believed that before any revolutionary and emancipatory changes would emerge in the Delta, they had to problematize by “*uncovering what is covered*” through the unequal

⁹⁹ It is not possible to provide the name of the corporations mentioned by laNGOr8 because it would compromise the anonymity and confidentiality agreement of this interviewee.

accountability and power relations in the “*crony capitalist*” system and by the perpetrators of environmental and human rights violations (Fitzgerald and Rodgers (2000, p.581); Bakre and Lauwo, 2016). Fitzgerald and Rodgers (2000) and den Hond and de Bakker (2007) argued that the radical factions [radicalist] were discredited or lacked validations from the corporations being challenged because they believed they had to be independent to criticise the powerful stakeholders. This supports the evidence from MNOCr1 and MNOCr2¹⁰⁰ emphasizing that the radicalist had the choice of deciding what they reported and they [corporation] were mindful of those reports. They argued that their approaches to activism often morally delegitimised the corporations’ reputation as socially and environmentally irresponsible. For instance

“...Some of those reports may not be fully reflective of the real situation but we are mindful of those reports and we work to ensure that we continuously improve our performance and our standards. [...] These NGOs have the choice of determining what report they want to feed the public with but the public also have the opportunity to understand our perspective. We don’t go out publicly to beat our drums, but we provide opportunity for people to mine for the information that is necessary for them to access if they want to have that information.” (MNOCr1)

The radicalist believed that transformative engagement would emerge through the publication of unsustainable practices (*as shown in the quote above*), empowering the communities to be their own agent of change and by creating a platform for litigations through their networks of engagement without undergoing a formal dialogic engagement with the corporations (den Hond and de Bakker, 2007). For example

“Civil society...are not unanimous in their approach of engagement with the oil companies. Groups such as {name of NGO}¹⁰¹ have given complete blanket boycott to oil companies and we will not simply engage for the fact that they need to show signs of change and signs of recognition of communities’ participation... The oil companies have been saying they are changing... I say they should tell me one thing they have done that has changed. Once they are not able to justify that, we are not able to engage.” (laNGOr3)

¹⁰⁰ See section 5.2.2.2.1

¹⁰¹ It is not possible to provide the name of the NGO because it would compromise the anonymity and confidentiality agreement of this interviewee.

On the other hand, the participationist believed that social and environmental change would emerge when they exercise significant leverage over the corporations by engaging them to be part of the solution to the conflicts of unsustainability within the local arenas (den Hond and de Bakker, 2007). Fitzgerald and Rodgers (2000) argued that the participationist gained credibility needed for emancipatory reforms through their dialogic approach. For instance, den Hond and de Bakker (2007, p.908) argued that the “the reformatory [participationist] activist groups focused their energy on the issue of how firms in general may convincingly show that they have established high levels of corporate social change activities.” This supported the evident from MNOCr1 and MNOCr2 emphasizing that the participationist have gained credibility due to their dialogic approach because they pragmatically engaged the corporations to drive transparent and accountable social and environmental changes at the local arenas. For instance, MNOCr1 claimed

“{name of NGOs}¹⁰² is an association of NGOs, who have come together to enforce standards of performance... We...have...a team set up whose responsibility is to work hand-in-hand with these NGOs to ensure that best practices are deployed. We hold periodic meetings with the NGOs...they challenge us on what they have observed independently, and we provide them update from our perspective. When we have workshops with local communities...they also come as independent participant... ..it helps them to assess whether we are moving in the right direction or otherwise. That platform exists, and it raises participation... It also raises the stake on our part as well knowing that there are unbiased observers in what we do, it helps us to also position effectively.” (MNOCr1)

Besides, engaging the corporations in a dialogic process to address unsustainable practices, the ‘participationist’ also believed in empowering the communities to drive the emancipatory and transformative changes they desired within this arena.¹⁰³ This

¹⁰² Referring to a coalition of NGO.

¹⁰³ It is pertinent to note that during the fieldwork, some of the photographs and interviews’ findings were presented to some of the ‘participationist’ advocacy NGOs. The author’s intention was to make her findings known to them in order for them to be addressed at their stakeholders’ meetings with the corporations and the regulators. The author was informally informed by one of the laNGOr that her findings were presented to [name of corporation]’s director and they have agreed to address some of the problems identified during the fieldwork visits to polluted communities, especially on environmental pollution from oil spills. It is not possible to provide the details of the NGOs nor the specific photographs due to the confidentiality agreement.

participationist approach to transformative changes elucidated Bebbington *et al.*, (2007, p.364) as explicated by Freire (1970) that

“Dialogic change is initiated by an incremental process of working with groups with an initial shared experience, empowering them to embark on authentic engagement that exposes the contradictions in their lives and allow them to begin to organize, cooperate and unite with other groups to uncover common goals and shared truths. This process is essential if they are to transcend their situation. If change is to occur then similar process should be undertaken with the oppressors, working with them to recognise the dehumanizing and destructive nature of their actions. Once both groups uncover the common ground between them, then dialogic engagements can begin between these previously antagonist groups.”

It is pertinent to emphasize that one of the participationist (laNGOr8) perceived he could reconstruct the ownership structure to reflect an inclusive ownership structure to make the corporations, the government and the indigenous people co-owners depending on how the oil industry affects them.

“...I am interested in re-constructing those relationships. So that there can be good understanding between communities and the oil companies and also between communities and the government... if those relationships are not right and there is no transparency in those relationships, you get the kind of discontent that is often felt all around the region with the industry and the government.” (laNGOr8)

He argued that as the corporations publish accounts to their shareholders and the government; likewise *accounts of conducts* should be envisaged as important to the local people where they operate because they directly or indirectly define their legitimate identities which were crucial for their survival and how they are perceived as (ir)responsible organisations (Brennan and Merkl-Davies, 2014; Tregidga and Milne, 2006). The reconstruction of the ownership structure as argued by laNGOr8 could be through ensuring respectful dialogic accountability relationships and the respect and protection of the indigenous people’s rights (Brown, 2009; Dubnick, 2006; Gray, 2010). Thus, the ‘participationist’ laNGOs presumed that through effective stakeholders’ dialogue, the ownership structure and cantankerous relationship between the corporations and the indigenous people, and between the government and the indigenous people, on the other hand, could be reconstructed.

8.4.1.2. 'HYBRID', NGOs APPROACHES TO ACTIVISM

The author also observed that some laNGOs within the Delta could be categorised as 'hybrid radical-participationist.' The laNGOs within this spectrum believed in dialogic accountability relationships but also engaged in symbolic activism such as court actions, shareholders' activism, mass movement, confrontational actions and campaigns when there was a deadlock or escalation of conflicts emerging from the dialogic engagement with the powerful stakeholders. The author observed that the laNGOs within this spectrum were also members of the coalition that believed in dialogue. For example, laNGOr1, 10, 14, 16 and laNGOWr9¹⁰⁴ falls within this category. The author observed that one of the landmarks international court actions were undertaken by these laNGOs through their networks of engagement at the international arena.¹⁰⁵ For example

"No single approach is all-encompassing in terms of yielding the desired results but the mode of approach or the mechanisms will actually evolve over time. ...it will graduate from very aggressive campaign, not that it will be violent in nature but stating it bluntly without any form of diplomacy and pointing fingers at the perpetrators...to a stage where the violators and the campaigners (the advocates) will have to sit together and discuss the issues in a very mutually respectable manner and there will be a time lapse to watch and see whether there will be an improvement in the way and manner the TNOCs do business here in respect to human rights. Back and forth dialogue while also ensuring that prerequisite data on human rights are generated in the region. So, there are different approaches to it.

¹⁰⁴ There could be more laNGOs that fall within this spectrum but due to time and financial constraints, the author could not interview all the environmental and human rights advocacy NGOs operating within the Delta arena. Future research could explore this strategy to understand their ideologies.

¹⁰⁵ It is essential to highlight that majority of the iaNGOs interviewed falls within this hybridity classification. The author's analysis revealed that they either move from radical activism to participatory activism to ensure that their demand for social and environmental changes were addressed by the corporations or the governance regimes at the local arenas through the collaboration of the laNGOs or their annex within the local arenas. For instance, Mileudensie/Friends of the Earth in 2011 published a report similar to Shell's annual report titled "Erratum to the annual report Royal Dutch Shell Plc Annual Report for the year ended December 31, 2010 Special edition." This was presented to the Shareholders during their AGM to facilitate an emancipatory dialogue on behalf of the local arenas. This reporting style is referred to as Shadow Accounting, which is a typology of counter accounting or external accounting (Dey and Gibbon, 2014; Collision *et al.*, 2010; Tregidga, 2017).

All the mechanisms definitely have their merit and demerits...” (laNGOr10)
[emphasis added by author]

Whichever the strategies to activism, underlining the ideologies of the laNGOs within this arena was that the corporation was an ‘organ of the society’ (*see chapter 3*). It is a corporate citizen that should respect the rights of others including its neighbours on environmental, accountability, governance and developmental issues regardless of its wealth maximisation objective (Sikka, 2011; Lauwo *et al.*, 2016). The dis-alignment in the perception of corporate citizenship to respect human rights and do no harm, and the government duty to protect human rights and to do no harm meant that the communities’ people were definitely powerless, voiceless and marginalized in the Delta arena. These dilemmas were what facilitated the NGOs counter accounting to drive dialogue, challenge the imbalance in power and accountability relationships and to create a platform for an inclusive democratic engagement and transformative change emerging from the ineffectiveness of the governance regimes to enforce its rules and regulations.

“...whichever approach, the governance structure need to be strengthened because the reason why we found ourselves in this situation...is because of the weak governance system. The government must provide direction, the government must drive the process, the government must ensure that the laws of the land are fully respected without that we will have a limited ground to work on.” (laNGOr10)

8.4.2. COUNTER ACCOUNTING: NETWORKS FOR HUMAN RIGHTS, ACCOUNTABILITY, GOVERNANCE AND ENVIRONMENTAL JUSTICE IN AN ARENA

8.4.2.1. COUNTER ACCOUNTING AND ACCOUNTABILITY, PROBLEMATIZING THE NEED TO GIVE AND DISCHARGE ACCOUNTS

Accountability was presumed to be the underlying global discourse for human rights, engagement, CSR and sustainable development (Gray, 2010; Siddiqui and Uddin, 2016). Where accountability relationships are enshrined in corporate governance and the implementation of national and international laws, it would provide stakeholders with accountable information to facilitate an emancipatory dialogue for the advancement of human rights and sustainable development (Bebbington *et al.*, 2007; Brown, 2009). Where accountability, transparency and good governance were not enshrined in corporate governance and in the implementation of national and international laws, it would result

in human rights violations and unsustainable practices that could facilitate (non)confrontational radicalist or participationist activism or counter actions or counter accounts to drive social, economic and environmental changes within a conflict arena (Gallhofer *et al.*, 2011, 2006; Joutsenvirta, 2011). In the Delta arena, the absence of accountability, transparency and good governance mechanisms appeared to be normal practice that facilitated the construction of confrontational systematic, partisan, contra-governing and dialogic counter accounts, counter audits and even counter actions by the laNGOs through a knowledge-based evidence and collaborations with national and international (non)human rights organisations and audience (Thomson *et al.*, 2015). For instance

“...we’ve documented some human rights violations within the ambit of BHRs, violations of the rights of communities by the TNOCs. ...with Amnesty International, we have been able to research and publish {title of the report}¹⁰⁶, which is a great violation of the rights of the people when the TNOCs allow oil spill to linger for months. It is a blatant disregard for national remediation laws of the land. We’ve also co-authored a report that we refer to as {title}. {title} is a report showcasing the level of disregard for corporate accountability in the region when it comes to environmental issues. The TNCs have neglected their responsibilities in terms of protecting the environment, restoring the degraded environment in the Niger Delta and that has impacted on other rights like land right, water, food and health, virtually all the human rights.” (laNGOr10)

The need to ‘*give an account*’ and be *seen to ‘discharge accurate accounts’* facilitated advocacies and the publication of counter accounts in the Delta arena besides ensuring the respect for human rights, inclusive communities’ participation in resource control and sustainable development. Shearer (2002, p.543-544) argued that “to give an account is to present one’s identity in relation to others and to the circumstances within which one acts, and in so doing to transform one’s efforts and exertions into a power that is subject to ethical evaluation.” To give an account of oneself goes beyond the economic obligations of accountability to a moral and ethical obligation to give accounts that considered the intersubjective obligation of an ethical reflection of what was accounted to *the others* without an agency relationship with the accountant (Gray *et al.*, 2014b; Messner, 2009).

¹⁰⁶ It is not possible to provide the title of these reports because it would compromise the anonymity and confidentiality agreement of this interviewee.

In addition, Shearer (2002, p.545) as stated in Schweiker (1993, p.234) defined “giving an account” as “providing reasons for character and conduct, ones held to be understandable to others and thereby rendering a life intelligible and meaningful.” For instance, laNGOr4, 7, 11 and 2 buttress these needs to ‘*give accounts*’ and to ‘*discharge accurate accounts*’ in their response to addressing how they held the corporations and the government to account for the development of the arena. Their contra-governing counter accounts (Thomson *et al.*, 2015) posited that the government does not have accurate accounts of the volume and quantity of crude oil being extracted and they argued that it was a deliberate action by the government and the corporations not to be morally and ethically accountable and transparent to the other stakeholders, who were not direct co-owners of the oil industry. This was evident in the following quotes

“Oil extracted in this nation is not properly metered. Nigeria does not really know how much oil is being extracted on a daily basis. ...we don’t know how much oil is produced, we don’t know how much oil is dumped into the environment. *You cannot be accountable if you don’t know what you are accounting for.*” (laNGOr2) [emphasis added by author]

“...we have *instigated a campaign to say that they should publish what they pump*. What they only tell us is that ‘*hey we were able to sell or oil production is about 2.4millions barrels per day*’. That is what they have told us but let us know from available statistics by having metering systems at every point of the oil production circuit and exportation circuit. We need to know how much is taken off the coast of Nigeria. We need to know how much is taken off the ground. ...we are asking them [corporations] and also the federal government of Nigeria to *please publish what they pump*, we don’t want to know what they pay. From what they pump, we can be able to determine what they pay.” (laNGOr4) [emphasis added by author]

Accountability increases transparency *vis-verse* (Gray, 1992; Roberts, 2009; Cho *et al.*, 2015) because it makes visible (for criticism) sustainable and unsustainable practices. This was considered by the laNGOs as one of the requirement for an effective implementation of the regulatory framework, the respect for human rights, engagement and sustainable development. For example, laNGOr4, 7 and 16 claimed

“Over the years...I have never seen any act of transparency; even pretending to be transparent... I have not seen it and things have refused to change because the

operators...and their collaborators within the Nigerian State know what they are doing.” (laNGOr7)

laNGOs argued that accountability and transparency was the bedrock of their advocacies and it drove their activism in order *that power to demand accountability should also reside with the people through an inclusive and dialogic accountability platform* (Brown *et al.*, 2015; Georgakopoulos and Thomson, 2008). This supports (Thomson and Bebbington, 2005) argument that if the power to demand and disseminate account reside with the corporations, there would be limited stakeholders’ engagement.

“...most of the reports [counter accounts] that have been released possibly have resulted in a few changes over the years. I will not say that we are still where we were many years ago. [...] the...advocacy for transparency and accountability and also participation...has yielded results in the areas that the companies begin to take actions that they were not taken before. ...they try to behave as if they are more transparent and accountable than before. [...] it [counter account] has somehow made the companies to be responsive to an extent but we still need more sincerity on their part and more commitment to get those things implemented the way it is supposed to be.” (laNGOWr9)

Counter accounting(s) enabled the advocacy NGOs to confront the oil corporations and the government on the need to be transparent not just to themselves but be *seen as transparent* to the communities. This according to Dillard (2014, p.238) is the ‘*ethic of accountability*’ which should govern the stakeholders’ engagement. According to Dillard (2014), the ethic of accountability requires a moral act to give an account and be seen to discharge account of sustainable and unsustainable practices to an ongoing community of stakeholders whose responsibility it was to consciously interpret the historical and physical context with which such an account was discharged. To drive the need to give an account, there is a need to establish dialogic processes for an acceptable standard of behaviour through effective monitoring mechanisms that would promote the ‘*account giving*’ and ‘*account receiving*’ rhetoric within a dynamic context (Blackburn *et al.*, 2014; Gray *et al.*, 2014b; Parker, 2014). To achieve the dialogic processes for an effective accountability mechanism, there has to be a moral and ethical dimension to provide an account of conducts to *other stakeholders* for which the corporations and the government are held responsible (Robert, 2009; Messner, 2009). For instance, Shearer (2002, p.543) argued that it is the moral responsibility to the *other stakeholders* that shapes an entity’s

accountability relationships and the accounting practices to discharge accountability. Furthermore, Schweiker (1993, p.233) postulated that the moral or ethical dimension of accountability to *the others* is to “act on the principle of equal respect for others, to treat them as ends in themselves” but the advocacy NGOs argued that the moral dimensions of account giving was missing in the local arenas and this facilitated the publication of counter accounts to fill the gaps. This was supported by laNGOr12, 6 and 8. For instance laNGOr8

“The companies should be more accountable within and also without. Within should be to their shareholders and without to the world because they are citizens. What gives them the licence to operate is because they have presented themselves as worthy citizens, worthy of sharing the space with the local communities, worthy of sharing the resources with the country and the communities... ...without that they should not have any licence to operate there. If they have a licence to operate by their reason of being a social entity, there being a corporate entity with a social responsibility, then they have to be accountable to the other stakeholders, who are not their shareholders.”

Holistic and ethical corporate accountability and engagements for human rights and sustainable development to all stakeholders (including the non-shareholders) could drive the respect for human rights and sustainable development because the corporations were seen as an organ of the society (McPhail and Ferguson, 2016; Siddiqui and Uddin, 2016). However, laNGOrs postulated that the problem in the Delta arena was not the lack of resources rather it revolved around the *‘ethic of accountability’*, which involved account giving and being seen to discharge accurate accountabilities towards protecting and respecting the rights of the local powerless indigenous people (Dillard, 2014; Gray *et al.*, 1995, 2014b). The laNGOrs argued that the corporations did not have a formal role to give accounts to the indigenous people in the Delta arena that transcend their formal policy statement or corporate governance requirements (Gallhofer *et al.*, 2011). For instance, Shell in its (2011a) webinar dialogue with numerous stakeholders argued that

“Shell contributes to the Nigerian economy by generating revenues for government as well as pay taxes and royalties. ...Shell companies in Nigeria pay a statutory contribution to a regional development agency- the Niger Delta Development Commission (NDDC) to develop the Niger Delta.”

According to the laNGOrs, for whatever reasons the resources/incomes remitted to the region by the corporations either through their statutory contribution to NDDC and other parastatals¹⁰⁷ or either the 13% derivative income¹⁰⁸ established for the development of the region failed to translate into sustainable development for the indigenous people.

“...the Niger Delta environment...is dead. We cannot say that the environment can yield anything productive but it is blessed with manpower...and more resources. Yet...the Niger Delta has lost its opportunities...by virtue of having a Ministry of Niger Delta, ...the Niger Delta Development Commission (NDDC), ...13% derivation, ...DESOPADEC, EDSOGPADEC.¹⁰⁹ Have these trickled down to development for the region? ...Have there been an opportunity to develop? No! ...It is not about creating all those agencies and expecting that at the end of the day, the agencies will automatically develop the region, No! I was reading in the news yesterday; they were asking NDDC to refund ₦183b for contracts unexecuted.” (laNGOr4)

Where developmental programmes did not translate to better the lived lives of the local people, that “economic choices cross over into human rights’ violations very quickly where there is an expansive notion of human rights” (Gallhofer *et al.*, 2011; Watt, 2015). Counter accounting and their activism were not just to ensure that the powerful arena participants give accounts by monitoring and reporting their unsustainable practices, but they embarked on *transparency and accountability campaigns* through sensitizing, empowering and engaging the indigenous people to hold public officials accountable through budget monitoring. This was because there was a shift in the perception of the local people that the government that had received taxes, royalties, 60-50% of its stake in the joint ventures should be held accountable for development and poverty reduction in the Delta (Ite, 2005). This shift in perception affected the sovereignty of the government

¹⁰⁷ For instance, the Ministry of the Niger Delta Affairs.

¹⁰⁸ The 13% derivative income is the extra revenue allocated to the oil producing States in the Niger Delta from the Federation Account. This extra income is allocated on the basis that it is equitable to allocate 13% of the total revenue generated from oil revenue considering the resources and revenue generated from the oil producing States (Odje, 2016; Oghenechuko, 2013).

¹⁰⁹ DESOPADEC is an acronym that implies Delta State Oil Producing Areas Development Commission while EDSOGPADEC implies Edo State Oil and Gas Producing Areas Development Commission. These commissions act as an interventionist agency for sustainable economic development, especially on the provision of infrastructures such as healthcare, roads and waterways facilities, and manpower development through education in the oil-producing communities of Delta State and Edo State respectively.

to get its governance right by providing the social, economic and environmental needs of the people (Gouldson and Bebbington, 2007).

“...we concluded that it is not the absence of resources but because the citizens have failed to hold the public officials accountable for mismanagement, corruption, nepotism and so on. All these combine to deny citizens of what should be the benefits accruable to this very blessed region. So, we decided that one of the ways of ensuring development was to embark on the transparency and accountability campaign to hold public officers accountable to the people. So, we formed a network called the *Niger Delta Citizens and Budget Platform*. ” (laNGOr6)

8.4.2.2. COUNTER ACCOUNTING, BRIDGING ACCOUNTABILITY AND GOVERNANCE GAPS

To address the problem of being seen as accountable in *giving account and being seen to discharge accountabilities*, the laNGOs’ often strived to *close or bridge the gaps* in the implementation of recognised regulatory instruments of which the Nigerian State and the oil corporations are signatories. For instance, Ruggie (2007) argued that the government play a significant role, but they need to be joined by other social actors to achieve the regulatory institutions’ objective of addressing human rights violations and unsustainable practices. Evidence revealed that the laNGOs could reduce the ‘*accountability and governance gaps*’ by initiating *independent counter audits and dialogues* on accountability and the human rights discourse among the arena participants and supranational organisations such as the United Nation. The independent counter audits entailed the observations of non-implementation of the BHR principles or other human rights frameworks in the Delta. This was evident in the following quotes

“They are...laws adopted from these {global principles} but the companies will not {implement them because} they don’t have any interest {in their implementation}s and the people make a mistake when they create these very extremely loose frameworks and expect oil companies to abide by it. [...] The Nigerian government make that mistake. [...] You cannot have such un-enforced principles that don’t have government backing. They don’t have backings that stem out of the Nigeria constitutions to enforce and ensure that they are applicable...” (laNGOr6)

The laNGOs unanimously agreed that the frameworks for the implementation of these principles have not been established through the legislative or constitutional backings.

The laNGOs argued that the corporations and even the Nigerian government *pay lip-service* to their implementation despite ratifying them for diplomacy and legitimacy purposes. This supports Gouldson and Bebbington (2007, p.9) argument that corporations and government make “a rhetorical commitment” to engage in this discourse without the capabilities of the State to regulate or govern corporate activities. The laNGOs argued that where the enforcement regimes to protect human rights and ensure effective implementation by the powerful stakeholders are not established and funded by the Nigerian government, then the moral obligation of corporations to do no harm would not be achieved. This supports Cragg (2012), Ramasastry (2015) and Wettstein (2012b) argument that there should be collective and moral obligations to protect, respect and prevent harm to human rights by the State and the corporations. This ‘shift in regulatory and accountability requirement’ implied that all stakeholders including the State and the corporations should take necessary procedures to manage and prevent human rights risk by not causing harm where they operate to avoid creating ‘accountability gaps’ and ‘governance gaps’ that would hinder the realization of human rights (McPhail and Ferguson, 2016; Taylor *et al.*, 2009).

“...the companies are more powerful than the Nigerian government because Nigerian government have signed on to these voluntary principles...but they have not been able to adopt it... Even the companies themselves have also signed on to it. I know that Shell, Mobil and others have signed on to it but is it being respected? ...if you go to {name of corporations}’s website, they tell you so many beautiful things but is this the reality on the ground?” (laNGOr4)

“...if those guiding principles...are being adhered to, there would have been a good relationship...in terms of the environment...human rights...business ethics,...everything. It is about a mutual thing {relationship} for both parties. If they are adhered to and respected, then we will have a better situation than now...” (laNGOr11)

The lack of engagement by the corporations and States led to the debate for a global treaty on human rights (de Schutter, 2016; Lopez and Shea, 2016). However, the laNGOs translated the lack of engagement with national and international regulatory [(non)voluntary] frameworks into contra-governing counter accounts through their

Universal Periodic Review coalition¹¹⁰ to identify gaps in the implementation of the regulatory framework to engage political institutions at the international arenas. For instance, they evaluated the implementation of the regulatory framework by the corporations in terms of accountability, gender and child rights, internally displaced people (IDP), refugees and the implementation of these instruments in other sectors of Nigeria from 2009 to 2013. The focus of these reviews was to reveal the absence of political will by the State on the implementation of regulatory frameworks. Their contra-governing counter accounts (Thomson *et al.*, 2015) were to delegitimize the institutional works of the State and the corporations as willing parties on the implementation of the BHR frameworks in the arena. Their counter accounts also highlighted the need for government to relinquish its '*captured control*' of the oil industry to drive compliance despite being co-owners through the joint ventures (Amnesty International, 2011, 2009).

“It is not uncommon for a government to be a partner in a business that it regulates. However, unless robust, independent regulatory and oversight mechanisms are in place, conflicts of interest can result in violations of human rights.” (Amnesty International 2009, p.42)

However, this shareholding relationship was described as a '*conspiracy*' because it limited the ability of regulatory regimes to independently regulate the oil industry (*see chapter 6 and 7*). For instance, World Bank (1995b, p.45) argued that 'this situation has resulted in the government inadequately regulating oil pollution while at the same time, being party too much of the oil-related environmental problems of the Delta.' Arguably they were self-regulating their activities and that limited their power to regulate and subsequently encourage the corporations to act without supervision (Pegg and Zabbey, 2013; Obi, 2009). For instance

“I am yet to understand why no company had been punished the way human beings are punished for genocide... environmental crime is worse than that one [...] *It is a very high-level conspiracy against the citizens that are poor, that are helpless.* The

¹¹⁰ The Niger Delta UPR Coalition was established by MOSOP and two other advocacy NGOs to document and publish reports on the governance, business and human rights violations of corporations and other business in Nigeria. The laNGOs claimed that these reports were used by the UN Working Group for their Universal Periodic Review programme. As at when the interviews were conducted in 2015, the laNGOs argued that they have published 4 seminal reports from 2009 to 2013 and were used for the periodic review of Nigeria.

government collaborating with the multinationals to take over what belongs to them. It is sad.” (laNGOr7) [emphasis added by author]

Subsequently, this affected how the corporations respected and accounted for environmental pollution and human rights violations where they operated (Obi, 2009; Pegg and Zabbey, 2013). The laNGOrs argued that where environmental pollution was not adequately addressed, this bequeathed on the indigenous people no other option than to seek habitable communities or live in the polluted environment resulting in high mortality rate through their exposure to the polluted environment, contaminated water and food. This was the case in Goi (*see Appendix 5*),¹¹¹ a predominantly fishing and farming community in Ogoniland, where as a result of the oil spill incidents in 2003 and 2004 from SPDC’s facilities, the indigenous people were requested to seek shelter in neighbouring communities and they argued that they have received little or no support from the government or the corporation (Onukwugha, 2015).

Furthermore, it appeared that the ownership structure did not only affect the human rights of the indigenous people, but it restricted how corporations gave accounts of their exploratory and extractive activities to ‘the other stakeholders’, who did not have a direct agency relationship with them.

“Companies just declare what they want to do, make financial reports to the government and to their shareholders and that is all. We don’t see the benefit of what they are doing. That is not supposed to be like that. It is supposed to be something that anybody can verify publicly and then you can get the information you are looking for.” (laNGOr16)

Additionally, the relationship could curb or limit the potential liabilities of the corporations, especially where gross environmental misconduct was observed because the government would remit 55-60% of any potential liability to the affected communities or person (UNEP, 2011). This assertion was supported by laNGOr14 and 2 that even though the government was a shareholder in the oil industry, that should not exonerate

¹¹¹ The author visited this uninhabited community while collecting data for this study in August 2015. On entering the deserted community through a tiny track road (the only road that led to the community), the stench of hydrocarbon was undeniable. She photographed, went to the riverbank to observe the oil spill and the state of the deserted community. Finally, a focus group interview was conducted with prominent members of this community.

them from their fiduciary responsibility to protect and regulate the activities of the industry.

“...Even if we have the contrivance of the Nigerian government also holding equities in the companies... ..they are also stakeholders in the companies and that explains why, if they are reluctant to act but that does not excuse the primary role of government as regulators of the activities of this industry.” (laNGOr14)

Furthermore, the laNGOs claimed government absolved itself of its primary responsibility to protect the rights of its citizens and to implement its laws by establishing parastatals, which were poorly funded. The laNGOs problematized the need for government to get its governance right by empowering those regulatory parastatals to function independently and effectively. According to laNGOrs, the corporations were more powerful than the government because they had an overbearing influence on the regulators who were not properly funded to regulate (*see chapter 6 and 7*).

“NOSDRA most times don’t have the facilities and they depend on the oil companies’ facilities to do their work. In that circumstance, how can NOSDRA hold the companies accountable? When you [NOSDRA] are depending on my scientific equipment, ...on my flight...” (laNGOr15)

The advocacy NGOs (iaNGOs and laNGOs) argued that the regulatory parastatals should be independent, exclusively empowered and funded to address environmental and human rights violations. However, the advocacy NGOs claimed there were provisions in NOSDRA Act [2006 (11)], which required the Federal, State and Local government to provide the required funds and resources for them to operate effectively, but the funds and resources were often not provided by the government. They argued that the regulators often relied on the corporations for the logistics required, thereby compromising their independent, regulatory and accountability roles to drive sustainable development (*see chapter 7*). The laNGOrs expressed their frustration over the inability of the regulators to conduct their regulatory activities in the following quotes:

“that is the tragedy about the regulators...about the federal and state governments that they have not financed these regulatory agencies to do the work they are supposed to do. If you come to Yenegoa the capital city of Bayelsa, the comptroller of the federal ministry of environmental agency, he stays in a little office, he has no computer system... ..he cries that he has been abandoned and if he wants to send

a mail, he has to leave his office...[to]...find a cybercafé to send a mail to Abuja. [...] He has no car or way of transporting himself. It is only if {names of corporations} or any other oil companies come to him and say there is a spill, we want to take you to see what is happening...” (laNGOr1).

“there is another part, where it says that the percentage of the national budget goes to NOSDRA for their equipment to act. Do they have that? They don’t have that.... They have to wait for the oil companies to take them to wherever there is an oil spill...” (laNGOr4)

A review of the NOSDRA Act [2006 (12)]¹¹² did not stipulate that the corporations should provide the logistics required for the regulator’s activities. The NGOs’ partisan counter accounts were to express their frustration at ensuring that government get its regulatory regimes right by equipping the regulators to be effective at regulating the activities of the oil industry to protect human rights and ensure a healthy environment for sustainable development (Thomson *et al.*, 2015).

The shareholding relationships and the absence of effective regulatory regimes were described by the laNGOrs as a conspiracy against the people. The laNGOrs revealed that the governance gaps created a platform that enabled the laNGOs to conscientize the indigenous people on the need for their human rights to be protected and respected by the powerful stakeholders (Freire, 2002; Bebbington *et al.*, 2007). They argued that the duty of the State was to protect its citizens but in the Delta arena, that ability ‘to protect’ was argued to have been hindered by the ownership structure of the oil industry that inhibited the implementation of these regulatory frameworks. laNGOr5 argued

“We came to look at some issues that need to be addressed... .We were concerned that some of these instruments are just documentary positions as far as reality is concerned in this part of the world. ...*our understanding is based on closing those*

¹¹² NOSDRA Act [2006 (12)] claimed “the Agency may, from time to time, apply the proceeds of the funds established in pursuance of Section 11 of this Act:

- (a) To the cost of administration of the Agency;
- (b) ...
- (c) To the payment of the salaries, fees or other remuneration or allowances, gratuities and pensions, and other benefits payable to the officers and other employees of the Agency...
- (d) For the development and maintenance of any property vested in or owned by the Agency; and
- (e) For and in connection with all or any of its functions under this Act.”

gaps, making sure that the citizens actually get the benefits of the intended goals of these existing instruments and that has to do with not just oil companies and citizens, and even State agencies and citizens. [...] These, in a nutshell, is what we understand as a platform for engaging either providing awareness, enlightening or sensitization or actually getting involved in bringing some of the envisaged benefits and goals of those instruments to the grass root. So, that people can realize their rights.” [emphasis added by author]

8.4.2.3. COUNTER ACCOUNTING: HUMAN RIGHTS AND ENVIRONMENTAL JUSTICE

Empirical analysis revealed that the notion of power, accountability, and sustainable development in the Delta arena required a massive political will for reforms. The laNGOs argued that the political will to address unequal power relationships and unsustainable practices in the Delta were missing. Their independent activism, systematic, partisan and contra-governing counter accounts to *speak truth to power* serves as a technology to address the issues of oil spills, gas flaring, poor waste management, unequal power relationship, human rights violations, lack of good governance and poor institutional framework, engagement and development to facilitate the enactment of the reforms required for dialogue and sustainable environment (Solomon and Thomson, 2009; Tregidga *et al.*, 2015; Laine and Vinnari, 2017).

“We have a case of frequent oil spills in the Niger Delta and we have been campaigning for decades... ..it is looking as if the civil society is not making any progress, but the take-home message is that for being consistent by *speaking truth to power*; the issue of gas flaring, the issue of oil spill...remains a public discourse. *So, if civil society was not there, those issues would not even be spoken of.*” (laNGOr3) [emphasis added by author]

It is expedient to explicate that the notion of power did not ostensibly depend on accountability relationships existing among stakeholders to give and receive accounts of conduct, but it could also be present in accountability relationships (Gray *et al.*, 2014b; Parker, 2014). The notion of power could define what accounts should be given to exert influence or authority over others and how it would be interpreted by *the others*, especially where significant inequalities and repressive relationship existed among the stakeholders (Dubnick, 2006; Koppell, 2005). Power could be an abstraction of positive or negative influence over others with or without defined accountability relationships.

Gray *et al.*, (2014b, p.9) argued that complications arise within an accountability relationship when the obligation to render accounts and the responsibility to give accounts gave rise to the exercise of power. Where there is a significant difference in power, it is pertinent to recognise that there could be the residual power to demand accounts by and on behalf of others, who might not have a defined relationship with the accountor. This residual power could drive radical or participatory changes in the accountability relationship to address the inequalities and the repressive relationship ensuing from the stakeholders exerting significant negative influence over the others. This residual power to demand accounts from the powerful arena participants in order to address inequalities on behalf of those whose accountability relationship depends on it is what Gray *et al.*, (2014b, p.10) called '*speaking truth to power*' or '*interstitial accounts*' (pp.12-13). However, Thomson *et al.*, (2015, p.814) viewed this as '*contra-governing external accounts*' with an underlying motive of addressing unequal and repressive power relationships by critiquing the ideology of those in power with the intention of problematizing and proffering knowledge-based solution.

The laNGOs contra-governing accounts and their advocacies represented an account giving mechanism that *speaks truth to power*. This signified a paradigm shift from the traditional accounting that promote agency relationships convenient to improve shareholders' (and even the government) wealth to a form of accounts that confront the powerful arena participants with the "*truths*" of its multiple and negative actions on the lives of those (with)without a direct agency relationship, with a view to engage and address unsustainable practices (Shearer, 2002; Tregidga, 2017; Laine and Vinnari, 2017). Within this arena, *counter accounts* of the unsustainable practices could be viewed as a technology "*of control and surveillance [...] of the powerful on behalf of the oppressed and dispossessed*" (see Gray *et al.*, 2014b) for an effective accountability mechanism and governance to drive sustainable development and human rights needs of the vulnerable, oppressed and the dispossessed (Apostol, 2015; Gallhofer *et al.*, 2011).

Sinclair (1995) argued that to increase accountability, we need to understand how it was constructed by, and extracted from, those that are held accountable. Accounting for the others and on behalf of the others required a deliberate effort to be seen as accountable and transparent when engaging. The laNGOs argued that they have demanded accounts from the corporations and government to understand how their accounts were constructed. For instance

“...we have also argued that there must be transparency around the volume of oil spilt. We need to know how it is determined. The usual practice that the team get to the field and the owner of the facility will be the one to tell us the volume that was spilled through visual assessment without any form of scientific calculation is totally unacceptable. ...There must be a traceable way of doing it...” (laNGOr10)

Furthermore, the laNGOs contended that to get the governance right and to get the corporations to respect human rights, they problematized the need to ensure corporations do not apply double standard in the Delta arena by reinforcing the need for NOSDRA and DPR to regulate independently and effectively. The laNGOs’ problematized the need for NOSDRA to regulate independently by given specific examples of where they were ignored by citing the Bonga oil spill of 2011, a spill that occurred offshore but affected 350 communities. Shell claimed 40,000 barrels of crude oil was spilt while its workers were offloading crude into a tanker (Vidal, 2011b). This oil spill was declared the worst of oil spill within this region because it drastically affected the livelihood of the coastal communities that depend on the natural resources for survival. Dodondawa (2015) and Onwuemenyi (2015) argued that Shell was sanctioned by NOSDRA, but Shell declined payment and neither provided relief packages to the indigenous people that could not afford to meet their needs due to the spill.¹¹³

“NOSDRA in 2014 issued a notification of sanction to the oil company with regard to the Bonga spill incident but it has yet neither paid compensation to the affected shoreline communities nor provided relief materials to them...” (Onwuemenyi, 2015)

“...even if you have released 40000 barrels into the ocean before you knew... we can only describe that as dastardly irresponsible. Offending company should have been held to account for that... [...]NOSDRA penalized them by asking them to pay 5billion; they just laughed it off... Even when the President lent his voice, nothing happened. ...the capacity to monitor effectively is still a long way from being sufficient.” (laNGOr2)

¹¹³ The incumbent President of Nigeria authorized the Attorney General of Nigeria, the Minister for Justice and NOSDRA to commence legal action against Shell to seek redress for the indigenous people and the 350 communities that were affected by the Bonga oil spill (This Day, 2016). See <http://allafrica.com/stories/201605040647.html>

“We feel that it is not that they lack capacity but they need the power to act, they need the power to be able to take decisions whenever it occurs and we also expect that government compel the oil companies to respect NOSDRA if they are fined.”
(laNGOr4) [emphasis added by author]

Furthermore, laNGOs problematized the need for NOSDRA to regulate unhindered by citing a specific example of where they were ignored. For instance, they argued that the verdict issued by the Federal High Court of Benin in 2005 (*see chapter 7*) on gas flaring was ignored despite its negative impact on the Nigerian economy (Eboh, 2014; Social Actions, 2009a).

“...Since 1984, gas flaring has been illegal in Nigeria, but gas flaring goes on because the law allowed for corporations to pay a fine and the fine is a very tiny fraction of the economic value of gas and the gas does not belong to them, it belongs to the nation. ...they just keep...wasting over \$2billion worth of gas every year. Not just economic waste but wasting lives in the process...” (laNGOr2)

“We keep saying that the laws in Nigeria are sufficient but...NOSDRA need to have power. We cannot have a situation where a law court would ask a company to stop gas flaring... For 10years, the oil companies have not listened to that judgement. We need to have a government that can act when the court speaks...”
(laNGOr4) [emphasis added by author]

It was obvious that the associated gas flare could be harnessed and converted to gas turbines for electricity but Aaron (2012) argued that it makes good business sense to flare gas because it was cheaper to flare than to harness associated gas. The social, economic and environmental costs of not harnessing gas could be argued as a violation of human rights to life, healthy environment and means of livelihood (Gallhofer *et al.*, 2011; Lauwo *et al.*, 2016). This assertion was supported by laNGOr1, 2, 3, 6, 8 and 14

“...If we can utilise the gas we are burning every day into small units of power to various communities, then the entire region would be lite up and we know what Nigerians can do when there is electricity. If we can get electricity to the various parts of this region, that would be a big stimulator of the economy that it would be almost impossible for anybody to deny the fact.” (laNGOr8)

“...they [corporations] are operating as a government or as super-government because how can in a lawful society presided over by a government; the Court would take a decision and it is the responsibility of the government and its agencies to enforce but the company just ignore and nothing happens... The only deviation from that is the breakthrough that Zabbey¹¹⁴ and his group did and that was in the UK’s jurisdiction” (laNGOr14)

The deviation was in respect of the out of court settlement of Bodo vs Shell case in the UK on the 7th January 2015, which was due to two massive oil spills in 2008 and 2009 (*see chapter 6 and 7*). This case was instigated by the Centre for the Environment, Human Rights and Development (CEHRD) and supported by Amnesty International on behalf of 15,600 indigenous people of the Bodo community in Ogoniland. Shell settled with the sum of £55m (Aba, 2015; LeighDay, 2015; Vidal, 2015). This was a victory for the victims of corporates’ human rights abuse especially for those who could not seek judicial accountability and redress within their jurisdiction. Nevertheless, the laNGOrs argued that the settlement did not reflect the damage to the natural resources and the environment which the people rely on for their sustenance. laNGOr7 claimed

“...they have given them money...but it is not commensurate with the level of devastation that Bodo community experienced... Will that be compared to the money that the people would have gotten from their land? You can’t compare that... So, they can’t say that the people have been settled... We just want them to restore the environment to its former state so that people can go back to their fishing and farming business that will put food on their table and put money in their pocket so that they can send their children to school.”

Despite this counter-argument, this settlement was to re-enforce the need for corporations to ensure effective accountability, environmental management and community relations and CSR strategies that would respect the rights of indigenous people and communities where they operate (Chakravarti, 2015). The success from this case is a symbolic re-enforcement that the corporations are not independent of laws in their home country regardless of the ineffectiveness of the laws where they operate, especially in developing countries. Additionally, where the Nigerian government fails to hold them accountable for negligence or human rights violations then redress could be sought outside the

¹¹⁴ Zabbey is the director of the Centre for the Environment, Human Rights and Development (CEHRD). CEHRD is one of the local advocacy NGOs.

Nigerian jurisdiction on behalf of the indigenous people and communities whose human rights have been violated by the lack of accountability and the ineffectiveness of the governance regimes. Finally, this putative victory was to emphasize the ineffectiveness of the judiciary process and for governance to get its accountability and governance right to protect the rights of its citizens as specified in its laws (national or international), to drive good corporate behaviour and sustainable development. For instance,

“Accountability means there has to be the existence of security and rule of law. That is where the narratives in social sciences is changing... Security means that both government, security institutions and their law enforcement institutions are accountable. [...] So, if there is no security, if the security is weak and the rule of law is not functional or not effective; you cannot hold anybody to order.”
(laNGOr16)

8.4.3. COUNTER ACCOUNTING: DELEGITIMISING ACCOUNTS, DIALOGIC ACCOUNTS AND ENGAGEMENT

8.4.3.1. COUNTER ACCOUNTING: NETWORKS FOR DIALOGIC ACCOUNTS AND ENGAGEMENT

Counter accounts problematize the limitations in dialogic accounts and engagement in an arena where there are unsustainable practices, poor accountability relationships, unequal power relations, and human rights violations to speak truth to power (Dey *et al.*, 2011; Brennan and Merkl-Davies, 2014). The radicalist, participationist and the hybrid radical-participationist laNGOs collectively problematized the lack of a recognised dialogic accountability mechanism between the corporations and the communities. This is because dialogic accountability could help redefine the extent through which underlying tensions and conflict of interests for sustainable practices and accountability engagements could be accommodated to reduce incongruent social relations arising because of power differences, accountability gaps or stakeholders lack of identities (Everett, 2004; Brown, 2009). The laNGOs forged dialogic networks and coalitions of engagement between the corporations and communities. The dialogic counter accounts network appeared to be in two stages; the first involves enlightening and empowering communities experiencing the social, economic and environmental rights violations to engage with the powerful arena participants. Second, the laNGOs built dialogic counter accounting networks with iaNGOs to be able to engage within this controversial arena because the iaNGOs could exercise significant leverage on the international audience and institutional investors to hold the powerful stakeholders to account and engage with the local communities

(Spence, 2009; den Hond and de Bakker, 2007). Nevertheless, Bebbington *et al.*, (2007, p.360) argued that the dialogic approach is “often seen as more legitimate because the involvement of various publics creates the possibility of the inclusion of previously marginalized groups.” Using this strategy, the laNGOs were able to establish dialogic networks of engagement to legitimise their *counter accounts*, *counter audit* and *counteractions* within this arena and outside the Delta to give voice to the marginalised indigenous people. For instance

“Our mission is to forge a common link with the rural communities in the Niger Delta to equip, research, do advocacy campaign. Equipping them [referring to communities] with the basic knowledge of their problems, helping them to solve the problems themselves in a non-violence manner. So, we have been involved in research, ...have been collaborating with both national and international organisations that share the same vision with us and share the same core values with us.” (laNGOr10)

“...these are narratives that are used to provoke the conscience of the public, to get the media, to get the government, to get the international communities, to get everybody to understand that this is not something you do to people and expect them to live.” (laNGOr16)

laNGOs argued that communication, accountability and engagement had always been between the corporations and the government while the communities were excluded. They believed that abject poverty, environmental pollution, human rights violations, and the lack of engagement and feedback mechanism between the communities, the corporations, and the government created networks of frictions, conflicts, violence and discontentment. These networks of frictions, conflicts, violence and discontentment escalated the problem. They argued that accountability was not just about the resources and how the resources were utilised, but it was *about the people and the ethic of engagement* that could prevent unsustainable practices and human rights violations (Gray *et al.*, 2014b; Schweiker, 1993). This was evident in the following quotes

“Accountability is not just about the resources, it is also about persons, it is also about the ethics of your business as you have conducted it. It is also about how you allowed things to happen that could have been prevented by the sheer [act of engaging others].” (laNGOr8)

“...they have not done well at all in terms of social and environmental performance. ...what have heightened the agitations and had also forced the companies to make the shift in terms of their CSR’s policies from the days they were doing communities’ assistance...” (laNGOr14)

The laNGOs argued that accountability should involve establishing networks of dialogic counter accounting engagements, enlightenment and empowerment with ‘ongoing communities’ to address unsustainable practices, double standards, deficiency in cultural awareness, human rights violations, accountability and governance problem (Brown *et al.*, 2015; Dillard, 2014). laNGOs noted the importance of dialogic counter accounts and engagements to minimise conflict initiation and escalation in the Delta (Brown and Dillard, 2015; Contrafatto *et al.*, 2015). The laNGOs posited that accountability should be dialogic and the lack of dialogic accounts gave rise to counter accounts to drive emancipatory and engagement processes in the Delta.

“We actually want a system where the indigenous people have access to the oil companies, and more or less participate in decisions concerning the extractive activities in their communities and the way they want to benefit from those activities because the way it is, somebody else takes the decision. The companies discuss with the government at that level without input from communities’ members. [...] This has given rise to conflict, violence, discontentment in the oil-producing states over the years. [...] there is really no feedback mechanism between the communities and the companies, and that is why we have all the problems that we have. That also has made the companies not to be sensitive to the negative impact of their activities on the communities because communities’ members have become impoverished. ...nobody – not the government, not the corporations – is paying attention to those issues.” (laNGOWr9)

Problematizing the need for dialogic *accountability and* engagement was to make known the need for the corporations and the government to *listen* to the communities and to ensure that accountability and engagement are inclusive (Brown, 2009) since the corporations were seeing themselves as a *listening organisation*. For instance, Shell (2011a) webinar dialogue argued

“...Shell is also a *listening company* and we do often take on board suggestions from third parties including campaigners. We give equal weight to suggestions,

whether through constructive dialogue or a campaign. ...constructive dialogue is often more effective as suggestions need to [be] discussed and [be] moulded to be put into practice...” [emphasis added by author]

Listening is a crucial aspect of dialogic accountability, but it should transcend beyond *listening* to understanding the sociocultural dynamics underpinning dialogic engagement towards implementing agreed actions (Andrews, 2013; Humphreys, 2000). For instance, Humphreys (2000, p.130) argued that “a company which doesn’t listen attentively will not pick up the nuances of community opinion and cannot expect to establish a secure basis for good quality relationships.” However, there is a distinct difference between asserting to be ‘*listening*’ and ‘*being seen to practice/address what had been listened to*’ (*dialogic gap*) (Bebbington *et al.*, 2007; Thomson and Bebbington, 2005).

“...Communities have been speaking but it is in two ways. Who is listening to the communities’ voice? To what extent are they taking into consideration the communities’ voice and taking actions with respect to the communities’ voice? Those are questions that we need to answer because when you have a voice and your voice is not listened to, then you don’t have a voice. [...] ...civil society, local NGOs that work here, we are all communities [indigenous people], we represent communities. ...there is the communities’ voice and...there is no corresponding actions on the part of the stakeholders that should address these voices.” (laNGOr11)

Bebbington *et al.* (2007, p.368-369) argued that engagement (dialogic) processes are often slow processes through which critical reflection and change could emerge but the process for *change should evolve overtime when there is a willing listener ready to participate and to be changed*. The laNGOs argued that the regulatory regimes should provide regulatory intervention or direction to create a ‘dialogic entitlement’ that would minimise the dialogic gaps. laNGOs were critical of the corporations’ portraying themselves as willing listeners, ready to dialogue with the other stakeholders or change their practices. They were similarly critical of the potential of government and regulatory agencies to drive an inclusive engagement and sustainable environment. The presence of dialogic gap(s) led to the use of counter accounting, counter audits and symbolic activism to address unequal power relations, the absence of accountability relationships with the others, human rights violations and unsustainable practices within the Delta arena by the different actors operating within the different arenas to compel regulatory interventions.

“Where they [oil corporations] are lacking roundly is in the area of the environment because we are saying that their CSR should show first how they care for the environment they are operating in. How do you react when there is a spill? No matter the cause of the spill, how do you react?” (laNGOr12)

Nevertheless, Thomson and Bebbington (2005, p.525) argued that the stakeholders (powerful) have the legitimate rights to choose what they heard and to decide whether to engage with them, thereby prioritizing the stakeholders’ voice they choose to listen to. However, the powerful stakeholders’ legitimate rights to ‘screen’ what to listen to becomes critical to the dialogic discourse and processes. The interplay in the use of counter accounting technologies (which was argued as being partial and selective) to compel them to listen and engage are also critical to the dialogic discourse because they project and legitimise the voices and rights of the powerless and marginalized stakeholders (Gallhofer *et al.* 2006, 2011; Spence, 2009; Li and McKernan, 2016). The laNGOs presumed that through counter accounting, they provided the communities the platform to participate besides seeing themselves as the ‘community’ to address the dialogic gaps within the local arenas (Cooper *et al.* 2005).

The laNGOs recognised that there were dialogic gaps between ‘*listening*’ and ‘*practising what had been listened to*’ but through the engagement of the iaNGOs, the shareholders’ groups and the communities’ engagement, these dialogic gaps appeared to have been bridged. For example, because of the communities and laNGOs’ campaigns for communities’ development and participation, Chevron and Shell introduced the GMOUs (*see chapter 7*). For instance, Shell (2011a) in its webinar argued

“The GMOU approach does not just allow communities to define their own development but it also empowers them to implement those requirements.” (Shell, 2011a)

The GMOU was acclaimed as a model for development and the corporations often employed mentoring/developmental/partnering NGOs to facilitate its process of implementation and engagement with the oil-producing communities (Aaron, 2012; Draper, 2010; Idemudia, 2009).

“...*theoretically it is a very good development because it provides for dialogue unlike before when communities were largely going violent over the gaps of CSR by the oil companies. ...the GMOU have served as a mechanism for dialogue...but*

whether the GMOU...is delivering the expected goals is another thing. ...I doubt if we are getting all that the oil companies may want to claim except we go to specific communities and...find out the benefit...they are deriving and match those benefits against what ought to be there or what ought not to be there.” (laNGOr5) [emphasis added by author]

Empirical analysis revealed that the GMOU requires the creation of institutional structures such as the CTB and the CDC (*see chapter 7*) which was distinct from the traditional governance structure within the communities, which the radicalist NGOs viewed as a huge interference with the existing governance structure resulting in a conflict of interests and poor communication. Furthermore, the radicalist laNGOs contended that this CSR approach was not a proactive and neither a reactive strategy that addresses those social, economic and environmental externalities that affected the communities' wellbeing. They argued that the profit-maximisation objectives of the corporations hampered this programme because it lacked an effective monitoring mechanism to ensure its effectiveness. The radicalist laNGOs argued that it was another '*means of colonialization*' because it had not resulted in transforming or developing the region. This supports Aaron (2012, p.264) assertion that “when we place the nature of the corporation side by side with the enormity of the development challenge in the Niger Delta region, it becomes immediately clear why CSR cannot engender sustainable community development and contribute to conflict resolution in the impoverished and troubled Niger Delta.” For instance

“...I believe oil companies' CSR is sheer nonsense. ...the corporations have been claiming that they have been building clinics and schools but if you are injecting poison into somebody..., and you are injecting an antidote on the other hand, you are not really helping matters. ...oil companies should stop oil spills, clean up their mess and then pay compensations for the harms they have done.” (laNGOr2)

“We have not seen that [GMOU] transform into physical development of the area. All what they have done is to indirectly compel the people to protect the pipelines around their areas to make sure that nothing happens, indirectly tying the people. ...the GMOU is a deceit. *It is another means of colonialization of the people.*” (laNGOr7) [emphasis added by author]

Whether the pursuit of profit through the adoption of CSR practice was meant to prove their altruism as willing listeners and partners in communities' development or whether the indigenous people should envisage it as a right require further research. Furthermore, research could evaluate if the GMOU was a strategic mechanism for securing their social licence to operate within the oil-producing communities. According to Aaron (2012) and Draper (2010), the corporations' aspiration to secure the communities' social goodwill propelled the adoption of the GMOU programme, which was an attempt to project themselves as a listening organisation willing to drive sustainable and transformative development within this arena. Whether the corporations are actually listening is what further and in-depth analysis of the GMOU process could explore. Therefore, underpinning their counter accounts, are the need for the corporations to be committed to respect human rights, sustainable development and effective stakeholders' dialogue.

8.4.3.2. COUNTER ACCOUNTING, DELEGITIMISING ACCOUNTS

Despite problematizing the need for corporations and government to listen and engage with the communities in the Delta, the laNGOs often counter the accounts of the *powerful stakeholders* to de-legitimize or deinstitutionalise the '*managerial captured strategy*' or the '*institutional captured phenomenon*' as mentioned by laNGOr5 (den Hond and de Bakker, 2007; O'Dwyer, 2002, 2003; Baker, 2010; Chalmers *et al.*, 2012; Cortese *et al.*, 2010). According to laNGOr3, 7 and 5, '*institutional captured phenomenon*' emerged where the government establish regulatory institutions to monitor the activities of corporations and rather than abide by the agencies' *modi operandi*, the corporations influenced the agencies' activities because the agencies were benefiting either through cash or in kind and that compromises their capacity to implement the regulations. He claimed

"...we see the situation of the...government agencies becoming deregulated and those whom they ought to be regulating like the oil companies have become the regulator through that process because they then decide the volume of the spill, when the spill occurred and what measure of remediation." (laNGOr3)

"Then you will find a situation where DPR...is also one of the *captured institutions* because they are also part of the oil industry... Can the oil industry regulate itself? [...] ...most of these things are going on..." (laNGOr5) [emphasis added by author]

For instance, laNGOr1 gave a specific systematic and partisan account of how they monitored Shell's activities on their Gbarain-Ubie Integrated Oil Gas Project (IOGP) for 2 years. Shell began this project in 2005.¹¹⁵ This multi-billion-dollar project was embarked on to reduce gas flaring by harnessing gas to power for the Delta and to increase business potentials for 70,000 barrels of crude oil per day and one billion cubic feet of liquefied natural gas per day in the international market (Shell, 2011c). Shell issued a press statement (hybrid-account) in 2011 that contended

“The Gbaran project is a world-class development that will boost Nigeria's oil and gas resources significantly. [...] It will help meet government targets to reduce flaring, provide more energy for Nigerians and increase exports of liquefied natural gas.” (Shell, 2011c)

Dadiowei (2009), Ereba and Dumpe (2010) argued that this project was an essential component of SPDC's development in its gas utilization programme within and outside Nigeria. The iaNGOrs and laNGOrs argued that the statutory requirements of the EIA Decree 1992 [9 (2-4)] by DPR and the corporation to publish the EIA highlighting the potential social, environmental and health risks were not adhered with.

“DPR once in a while; ...make it look as if they are doing EIA but in a situation where people are commissioned to do EIA, and it is {name of corporation} that is providing the logistics for them to go into communities to conduct the study, what report do you expect? How inclusive and participatory is that EIA? How many of those EIA report has been released to the public...?” (laNGOWr9)

Section 7 of the Nigerian EIA Decree 1992 empowers government agencies, members of the public, experts in any discipline and interested groups to make an input in the EIA reports before they are approved for implementation. Allowing public engagements on EIAs would lead to a legitimate and transparent EIAs for proposed projects but Dadiowei (2009), Ereba and Dumpe (2010) posited that transparent EIAs were not conducted to consider the health, safety and environmental risks to the indigenous people.

“[...] this is NACGOND's strategy paper. [...] as part of the issues we raised in this document was *'improving the EIA processes especially the process of implementation. Actions that were identified is the creation of awareness and*

¹¹⁵ For a detailed historical perspective on this project, refer to Dadiowei, (2009), Ereba and Dumpe (2010).

building of capacities for communities to conduct independent EIA. Encourage and advocate to communities to get external bodies to carry out EIA on their behalf. Advocate for government to review EIA policies.’ That gives you an idea of what is on ground. If everything is as perfect as DPR is portraying it, then NACGOND will not come up with this. [...] *They create that impression that they do these things, but it is not inclusive.* Communities’ members are not part of it and adequate awareness is not being conducted for people to know that they are doing EIA. They do it the way they think it is okay but even they themselves...know that is not the proper thing.” (laNGOWr9) [emphasis added by author]

The inability of the regulators to enforce its EIA’s regulation could be viewed as an *institutional captured phenomenon* which subsequently affected the lives of the indigenous people. On the other hand, the corporations presumed control of the EIAs without adhering to the EIA Decree, 1992 and without an adequate stakeholders’ dialogue to understand the risks on the impacted communities before implementing the IOGP, could be viewed as *managerial capture* (Baker, 2010; O’Dwyer, 2003; Owen, 2000). The need to address the conflicts emerging from the lack of EIAs and to delegitimise the socially responsible accounts of the corporation resulted in the construction of counter accounts, counter audits and counteractions to challenge the compliance discourse of the regulators and the corporations (Apostol, 2015; Thomson *et al.*, 2015).

“...Up to 2003, {name of corporation} was not able to use the proper method of doing EIA and it took the advocacy effort of civil society and citizen groups to compel them to review their method and the then executive director of {name of corporation} publicly acknowledged that the EIA process of the company was grossly deficient. It was in 2003, more than ten years that they now set up a committee to re-write a new procedure of doing the EIA.” (laNGOr5)

laNGOr1 argued that they monitored the social, environmental, health and human rights risks of this project on four clusters of communities¹¹⁶ for 2 years in Bayelsa State and

¹¹⁶ These four clusters of communities included Gbaran-Ekpetiama cluster (11 communities with oil wells, flow station, pipelines and a central processing facility (CPF), Epie-Atissa cluster (has 14 communities with oil wells), Okordia-Zarama cluster (has 9 communities with oil wells, pipelines and a manifold) and Kolo Creek cluster (has 4 communities with oil and gas wells, flow station and pipelines).

claimed this project had social, environmental and human right (health) impacts on almost 91 communities.

“{name of corporation} ...did an EIA and...you will discover they will find it very difficult to give you...because what it seems they have done is that they made a general environmental impact stretching from Owerri right down to Warri. What happens there is that if {name of corporation} are doing new development as they are doing now in phase two of the IOGP, they don't actually have an environmental impact to show...in other words, they did it in a very Nigerian way. They got an EIA, which covers everything and nothing...” (laNGOr1)

laNGOr1 argued that Shell commenced the phase 2 project without conducting a separate EIA which negated the requirement of the EIA Decree of 1992 that required a distinct EIA to be conducted on projects with foreseeable significant risk to people and the environment. Dadiowei (2009), Ereba and Dumpe (2010) contended that the EIA for phase 1 lacked an in-depth analysis, this was applied to phase 2 despite the statutory requirement for a separate EIA.

“...if you come now to phase 2 of the IOGP, you will notice that they are putting new oil wells, new gas wells, new facilities, flow stations, manifolds. It has huge impacts on environmental issues and secondly it has huge impact on the communities. [...] When you do an overall project[EIA], you pay one overall payment and that covers apparently everything... It is a casual and irresponsible way of tricking communities and people that you are actually working with. You don't do that anywhere else in the world, you do it in Nigeria...” (laNGOr1)

According to laNGOr1, they had dialogues with shareholder's activist group in London to study the EIA conducted on this project, but access was denied by Shell. Despite Shell providing accounts of how this project could develop sustainably, the laNGOs systematic and partisan counter accounts revealed that effluent from this IOGP facility was poured into the Nun-river and the company has not been transparent and accountable about that yet the indigenous people drink, wash and bath there.

“...the local people are not aware of the levels of hydrocarbon in the water because no one takes measurement and no one explained to them. Like the facility does pour their effluent, which have constituents which they say...is 10part per million which is very small. Small or big; once you are getting any level of hydrocarbon into your

system if you drink the water, it will cause damage. ...I have watched people bath in it... I filmed it while young boys were washing themselves in that river... I brought this spill into the attention of the {name of corporation}'s staff. I went there with them, they did the clamping, the clamping didn't hold... I came back and I filmed it... I have never heard whether one penny was ever paid for compensation after {name of corporation} had denied that the spill poured into the river. ...I was there, I filmed it, and I have the document to prove." (laNGOr1)

The social and environmental impacts of such project and other spills into the Nun-river would affect the lives of the people and if not adequately addressed, would impact negatively on future generations (Weiss, 1992; Grubnic *et al.*, 2015). The videoed accounts of human rights violation and unsustainable practices were not only constructed to problematize and to provide new knowledge of these unsustainable practices but also to de-legitimise the corporation's account of their unsustainable practices to transform their conduct, especially on their EIAs and stakeholders' engagement, and in de-legitimizing the *institutional captured and managerial captured phenomenon of the regulatory frameworks*.

8.4.3.3. COUNTER ACCOUNTING: BUILDING CAPACITY TO DIALOGICALLY CO-PRODUCE COUNTER ACCOUNTS

laNGOs tend to bridge the dialogic gaps by disseminating information, mobilize and build the capacities of the indigenous people, and sometimes regulators to address unsustainable practices (Contrafatto *et al.*, 2015; Freire, 2002). This enlightenment activism was to enable the arena participants to engage the corporations and the government to implement the regulatory frameworks by providing the resources required to regulate, to protect and ensure the respect of human rights. Evidence revealed that the regulatory agencies relied on the logistical support of the corporations to provide their oversight role (*see chapter 6 and 7*). For instance

"The regulatory agencies are not even properly funded. They now depend on the oil companies for logistics. Logistics to visit site, logistics to eat and accommodation; and '*he who pays the piper, will dictate the tune*'. Even the bible has told you the influence of gift '*don't accept gift and if you must accept, know the consequence*'. You cannot accept gifts from me and then behave contrary to me." (laNGOr12) [emphasis added by author]

The laNGOs published partisan counter accounts to engage the regulators and sensitize the local communities on the need to demand accountability and to ensure that their rights were protected and respected as specified in the ambit of regulatory instruments to seek inclusive engagements, address unequal power relations, human rights violations, identify gaps in the implementation of regulatory frameworks and the need for sustainable development (Brennan and Merkl-Davies, 2014; Thomson *et al.*, 2015). For instance

“There should be high level of orientation on the part of communities generally, all stakeholders’ inclusive because it is one thing to understand human rights violations, regulations [or] laws. It is another thing to ensure that such principles are adhered to. It is another thing for people to actually know that these things actually are human rights violations...and know where to seek redress in case ones’ right is being violated. What we have discovered is that there is a huge gap with respect to knowledge, with respect to information on the issues of human rights. ...the engagement point should be at the level of the community” (laNGOr11)

laNGOs viewed their partisan counter accounts as an accountability, capacity building, engagement and emancipatory mechanism that facilitated a downward flow of accountable information to the community or indigenous people and upward flow of accountability to the powerful stakeholders in the arena (Unerman and O’Dwyer, 2006; Cooper *et al.*, 2005). laNGOs assumed the role of experts in facilitating an upward and downward flow of accountable information, necessary for dialogic and accountability relationships/engagements besides problematizing the conflicts and unsustainable practices within the Delta arena (Bebbington *et al.*, 2007; Dey *et al.*, 2011).

“...we do have a project...and that project is an NSRP (Nigeria Stability and Reconciliation Programme) big project. The basic thing is that we are training environmental monitors, who are communities’ member that would be monitoring the environment and in the case of an oil spill, they will go to the site, ascertain what it is and quickly send the report upward.” (laNGOr8)

“...what we do is to work with communities to monitor environmental degradations, report on those degradations, build capacities on how to monitor to defend the environment and also at times support litigations.” (laNGOr2)

In addition, they viewed their *counter audit, counter accounts and counteractions through symbolic activism such as litigation* as a mechanism to provide the indigenous

communities with a strong dialogic voice to demand accounts and engage the powerful stakeholders on the advancement of their fundamental rights and on their desire for sustainable development practices in the Delta. Denedo *et al.*, (2017) referred to this as '*building counter accounts*', which in this context were not just used to reveal non-compliance with regulatory instruments or to make visible the ineffectiveness of the regulatory regimes by the indigenous people but also to create knowledge for engagement and emancipatory changes (Freire, 2002; Contrafatto *et al.*, 2015). For example, laNGOs revealed that they attempted to give community stakeholders a voice to dialogically speak their truth to power to resolve the conflicts by equipping them with the knowledge to engage besides making visible the problematic corporate and governance unsustainable practices (Boyce, 2014; Dey and Gibbons, 2014; Spence, 2009).

“It is absolutely important for communities to have a voice, not just a passive voice but indeed an active voice in all the negotiations and decisions that relate to the use of land either by industry or by ordinary people. Communities must have a voice to make a decision. It is that voicelessness that causes and reinforces the discontent that we have in the Niger Delta region because they feel powerless and when someone feels powerless, you cannot control the next thing that they may do. They may just fight to death or just destroy at will, or do anything they could do but if they have responsibility and if ownership gives them responsibility, then they will not do that, they will think twice before destroying what they own.” (laNGOr8)

laNGOs believed that to deconstruct the sense of powerlessness or voicelessness experienced by the indigenous people, it was essential to give them a dialogic voice by building their capacities to engage and to demand accountability for sustainable environmental practices at the local arenas. laNGOs have established an agency relationship with the communities to enable the co-production of counter accounts (Thomson and Bebbington, 2005; Lauwo *et al.*, 2016). It was noted that the indigenous people are powerless because of the ownership structure in the oil industry (*see chapter 6 and 7*), hence the co-production of counter accounts and its corresponding counteractions were to address the power imbalance in ownership and the governance regimes among the arena participants through their strategic activism at different levels of engagement (*see section 8.4.1*).

“We have drawn the attention of perpetrators to the problems of human rights violation and we also build the capacities of the local communities on how best they

can respond to issues like that within the ambit of the law. Where necessary, we provide legal support. [...] we research, we document and we also engage the perpetrators on how to see some positive changes in the region.” (laNGOr10)

Besides problematizing unsustainable practices, the laNGOs acted as the intermediaries between the powerful stakeholders and the indigenous people through their counter accounts. Evidence revealed that the laNGOs often organised monthly and quarterly congresses with the community stakeholders to strategically address the problem of environmental degradations and to build the capacities of the indigenous people on their interactions with the powerful stakeholders, supranational organisations, shareholder activist groups and international advocacy NGOs. Subsequently, the trained indigenous people were expected to disseminate the information to their constituencies to enlighten and empower the indigenous people at the local arenas to curb unsustainable third-party practices and also to enable them to engage from a knowledgeable perspective. The laNGOs argued that the indigenous people have a dialogic voice to engage and articulate their concerns with the corporations and the regulatory regimes from a knowledgeable viewpoint on the regulatory requirements for best and sustainable environmental practices. For instance, laNGOWr9 argued that

“NGOs have played a significant role in projecting the voices of community members. ...NGOs...played a critical role in terms of mobilisation, organising, capacity building and information dissemination. Most of the information about the United Nations Human Rights frameworks..., even information about existing legislation in the country are information that is [are] being provided by NGOs [...] through series of capacity building, community members are learning to articulate their issues very well. Even if you are complaining, you’ve got to be able to know how to express what you are saying. [...] corporations are very powerful people, they have the resources, they have the information, they have the skills... ...how do you fight empty-handed [without knowledge]? ...NGOs...have influenced the community to have a strong participatory voice.” (laNGOWr9)

The laNGOs believed that the indigenous people should have access to corporate and regulatory information and should be conscientized on how such information could be used to liberate or drive the transformative and accountability changes they desired at the local arenas, thereby filling the gaps in the absence of information. For example, laNGOWr13 argued that

“...relating this properly to the locals, we do that by way of a kind of a congress. We have congress and what we do at such level is to brief people on the journey so far, the level so far, what we have done, what is still pending and still keeping people abreast with information so that they don’t lose focus. Sometimes, we have quarterly congresses. There are some meetings we have monthly. ...At their various groups, they meet, and they come here for a steering committee meeting, which is held every month and from there they can get information and go disseminate at their various kingdoms.” (laNGOWr13)

The laNGOs have built the practice of freedom through the conscientization of the indigenous people, through diverse counter accounting technologies and networks of dialogic accounts to address unsustainable practices. However, the laNGOrs argued that communities with similar histories of environmental and human rights violations have been conscientized to collectively drive the emancipatory changes with their international affiliates. For example, these enlightenment and emancipatory process was elucidated by the laNGOr7 as

“We have also organised a capacity-building workshop where we educate people on their rights and what to do when things like this happen [violations of their rights] [...] We bring communities with a common history together under one roof...to become one. So, they form a strong bond... they now have a common history that is to say that *‘injury to one is an injury to all’ ‘the people united can never be defeated’*. We come together to form that strong bond. When there is an action [campaign], you are not only seeing the Ogoni people, you are seeing somebody from Umuechem who also feel the pain the Ogoni man is feeling...”
[emphasis added by author]

The laNGOrs recognised the need to ‘build bridges amongst the communities’ members to address the divide and rule strategy acclaimed to be practised by the powerful arena participants (*see section 7.2.8*). The laNGOrs argued that the divide and rule strategy adopted by the corporations and the nonchalant attitude of the few recognised communities’ representatives by the corporations were some of the conflict-inducing mechanisms, which impinged on human rights and good environmental management strategy.

The interviewees argued that emancipatory changes would only emerge when the indigenous people were co-owners of the industry and to be co-owners in decision making, they have to be educated to demand accountability and to dialogically co-produce counter accounts to engage the powerful arena participants from a viewpoint of knowledge (Contrafatto *et al.*, 2015). They presumed that access to verifiable and accurate information at the local arenas was necessary to build the capacities of the indigenous people. However, it appeared that such capacities building dialogic counter accounts and engagement also involved the collaborative supports of their international affiliates.

8.4.4. COUNTER ACCOUNTING: OTHER NETWORKS FOR HUMAN RIGHTS, GOVERNANCE, ACCOUNTABILITY AND SUSTAINABLE ENVIRONMENT

8.4.4.1. OTHER NETWORKS OF ENGAGEMENT IN BRIDGING ACCOUNTABILITY AND GOVERNANCE REFORMS

Similar to the findings of Cooper *et al.*, (2005), den Hond and de Bakker, (2007) and Joutsenvirta, (2011), the laNGOs recognised that to reform problematic accountability and governance practices at the local arenas, it was essential to escalate or delocalise the conflicts at the local arenas to relocate the conflicts of unsustainable practices to another arena participants with the power to de-legitimate, impose sanctions and drive accountability and governance reforms at the local arenas. The laNGOs appeared to publish contra-governing counter accounts to engage the iaNGOs to escalate the conflicts to other arenas. They argued that through the contra-governing counter accounts with the iaNGOs, significant pressures were placed on those with the power to engage the corporations and the regulatory regimes at their home countries and the Nigeria government to address unsustainable practices that affected the ability of the indigenous people to live sustainably (*see section 8.3*). For instance

“...what stand as the greater voice of pressure that...then compel the companies to greater responsibilities in the communities is this external pressure that you have from NGOs, what you called your ‘*counter accounts*’ from the NGO’s...like Amnesty International. The level of those pressures, how much it comes, that is what helps the communities... What gives voice into or for communities’ aspirations are those ‘*counter accounts*’, the pressures that come from the NGOs

and the coalition of forces that work within that space.” (laNGOr14) [emphasis added by author]

Evidence revealed that besides collaborating with the iaNGOs, the laNGOs often engage with other networks such as the shareholders’ activist groups and the United Nations outside the Delta arena to influence the accountability and the governance engagements of the corporations and the regulatory regimes at the local arenas. Evidence revealed that the laNGOs often captured and documented environmental pollution with or without waiting for the corporations’ account of such pollution to address the ongoing breakdown in accountability relationships. For instance

“In setting out to do those sorts of counter accountability reports... there are two things, one is to make the issue known to the audience beyond your own immediate environment and two, to also make this knowledge available for people that can occasion change in practice and change in policies.” (laNGOr15)

These documented and often verifiable samples (*physical systematic and partisan counter accounts*) of oil spilt were disseminated to shareholders’ activist groups to bridge and enforce sustained significant pressure for the implementation of governance and accountability reforms in accordance with recognised corporate and regulatory conventions in the Delta arena. These documented counter accounts were used by the shareholders’ activist groups at the international arenas to co-produce counter accounts to advocate by dialoguing with the corporations at their home countries on behalf of the indigenous people at the local arenas. Within this international arena, it was observed that the shareholders’ activist group (such as The Ecumenical Council for Corporate Responsibility [ECCR] and The Interfaith Center on Corporate Responsibility [ICCR]) played significant roles in this space to enforce accountability and transparency in the implementation of recognised corporate and regulatory instruments. By co-producing counter accounts based on the physical systematic counter accounts, evidence revealed that they legitimized themselves as *‘responsible investors’* seeking to promote transparency and sustainable development within controversial arenas such as the Delta. In addition, it appeared that rather than depend on the existing governance regimes to provide oversight of the corporations’ activities, the shareholders’ activist groups through the co-production of counter accounts performed oversight role either through their shareholder’s resolution (*see Appendix 6*) or through verifiable counter audit of the human

rights violations and unsustainable practice within the Delta arena (Thomson *et al.*, 2015; Uche *et al.*, 2016). For instance

“...in one of the communities, they have a lake...a spill occurred in 2008 and it poured itself into Oya Lake. Oya Lake is a fishing lake and it was filled...with barrels of oil that was pouring for days and weeks. You can imagine! It was even filmed, the original spill pouring down from the spill point. Apparently, it was a sabotage and most likely, it was a sabotage. However, the clean-up that took place never got to the lake. They did around the spill point but they didn’t go to the lake and the lake was nearby. *The lake was lying like that for 4years until I came and I witnessed it and I took bottles of crude oil out and I sent it to the shareholders.* Within a week or so, the message got back to {name of corporation} in London, *‘problem, you are failing your principles, clean up! Environmental standard says within such and such a period of time, you will respond. 4years had gone no response.’* (laNGOr1) [emphasis added by author]

“I am not aware of any [shareholders’ activist group in Nigeria] but some of these shareholders’ groups [outside Nigeria] work in alliance with some of the local NGOs. They [shareholders’ activist group] depend on them [local NGOs] for underground monitoring and reporting, which they [shareholders’ activist group] also latch on. That is, they use such reports in terms of their engagements with the companies.” (laNGOr14)

laNGOr14 claimed these diverse networks of engagement, which included a regional and international coalition of NGOs and shareholders’ activist groups have had significant impacts on corporate practices and they have been able to change corporate governance accountability and regulatory practices at the local arenas. laNGOr14 revealed that the shareholders’ activist groups relied on the systematic and partisan counter accounts that captured the everyday realities of the subalterns to problematize the need for governance and accountability reforms at the local arenas.

“Yes, the coalition of NGOs, the pressure of that coalition both local and international have also had very significant influence, especially from the dimension that I am very aware of, is the shareholders’ groups that are interested in...influencing...corporate practices. Those shareholders are very interested in some of the local reports that convene the realities on the ground, which they have

further used to the point where the influence of the local NGOs cannot get to. Sometimes, these shareholders' groups have taken them further, even to the boardroom of the operators of some of the companies. At least I know, for example, the ECCR located in the UK and even the ICCR in the US...and those have been very effective in influencing change in terms of companies' policies and even on their practices on the ground (local arenas)." (laNGOr14)

Additionally, counter accounts did not only create knowledge and visibilities of the invisible or communicated unsustainable human rights and environmental practices or the absence of accountability and effective governance or the lack of inclusive engagement with the community stakeholders (Dey *et al.*, 2011; Rodrigue, 2014) but helped to legitimise and represented the communities' voices by communicating knowledge to different institutional and ideological networks and coalitions (Cooper *et al.*, 2005; Tregidga, 2017) to enlighten and empower the indigenous people to be the drivers of reformative and emancipatory social and ecological change.

In ensuring that greater attention or emphasis were paid to their activism in achieving the desired objectives, the laNGOs have revamped their activism into an assemblage of coalitions within the Delta arena (such as NACGOND) and Niger Delta UPR (Universal Periodic Review) and outside the Delta arena (such as the International Network for Economics, Social and Cultural Rights). All the laNGOs argued that transformative and emancipatory changes in the Delta arena should be a collective activism rather than a collation of singular activism which might produce minimal or no result. These assemblages of coalition/activism recognised the ability of the coalitions to unilaterally engage with the powerful arena participants to facilitate the desired result (Lauwo *et al.*, 2016; Burchell and Cook, 2013a, b). The laNGOs postulated that establishing a coalition of activism to capture, document and publish counter accounts, and to collectively engage the powerful stakeholders, provided the oppressed indigenous people a dialogic voice to articulate and reconstruct their everyday realities through collective engagement with the powerful stakeholders (Freire, 2002; Bebbington *et al.*, 2007).

"...we have been documenting and popularizing the issues until we now formed a coalition. ...we felt that if all the organisations campaigning around environmental rights in the Niger Delta do it on their separate fronts, then we would not get the desired result. We came together, four organisations {names of NGO} and formed

NACGOND. As at today, NACGOND boast of over 25 NGOs...to actually join together and state what the problems are and also to engage.” (laNGOr10)

The laNGOs, NACGOND’s counter accounts and other networks of engagement either through the shareholder’s activist group (Adegbite *et al.*, 2012; Uche *et al.*, 2016) or through the iaNGOs (*see section 8.3*) were significant engagement platforms that could facilitate accountability, socially responsible corporate practices, emancipatory dialogue and transformative change within the Delta arena (Brown *et al.*, 2015; Lauwo *et al.*, 2016).

“We do social reporting all the time and we send it to shareholders and it has an impact and I have always said it. Our social report {name of NGO}¹¹⁷ to shareholders, shareholders to Shell, Shell London back to here (Nigeria) is boom...” (laNGOr1)

“...we can report with all sense of humility that some of the counter reports or the activities that we do in terms of advocacy have actually helped to shape policy...[and] shape practice both from the government sector to the corporate sector. [...] those reports have actually lead to some changes...in the way people react to our activities.” (laNGOr15)

laNGOrs contended that the shareholders’ activist group could exercise their power or leverage on corporations by engaging in dialogue with the corporations, by submitting resolutions on social or environmental problems at AGMs, by conducting multi-stakeholders’ forum to discuss social and environmental problems that affected the less powerful stakeholders. For instance, in 1997, 2006 and 2015 respectively, laNGOr1 and laNGOr14 (hybrid radical-participationist) revealed that ECCR submitted resolutions (*hybrid account – see Appendix 6*) to Shell’s AGM in the UK requesting for regulatory compliance, the monitoring of their environmental and corporate responsibility policies, improvements on how they conducted their activities in relations to the social and environmental impacts, human rights impacts, stakeholders and community relations impact of their activities at their international operations. In addition, first-hand evidence gathered by the author during an ECCR 2015 forum held at Oxford revealed that the shareholders’ activist group viewed the management of their investment as a catalyst for

¹¹⁷ It is not possible to provide the name of the NGO and the title of the report because it would compromise the anonymity and confidentiality agreement of this interviewee.

social, economic, governance and environmental changes especially in an arena where unsustainable environmental practices and human rights violation to life, water, health, education and shelter are prevalent. Future research could explore these shareholders' activist group perspectives and their impacts in addressing unsustainable practices in the Delta.

“...what have been most effective here is when you are able to drag this people, perhaps to the jurisdictions of their own government. The effectiveness of ECCR for example in influencing changes that we have had the opportunities to work with them has also come from that dimension. What we say here and is not taking seriously when they take the reports and go to Shell in London or The Hague and make presentations, of course within that clan they are more responsive and to that extent, maybe pressurized their Nigerian subsidiary to behave better. So, the answer to the question is that we [will] continue to latch on that one [support of the shareholders' group].” (laNGOr14)

8.4.4.2. BRIDGING COUNTER ACCOUNTING TECHNOLOGIES: GREATER VISIBILITY FOR UNSUSTAINABLE ACCOUNTABILITY AND GOVERNANCE PRACTICES

It was observed from formal and informal conversations with the radicalist NGOs, that whilst constructing counter accounts and engagements for the advancement of human rights and sustainable development, the media and other rhetoric and innovative forms of engagement such as lobbying, advertising, photographic evidence, protest, participation in communities forum, musical campaigns, Facebook, Twitter, Blogs, YouTube, Instagram were used to initiate, perpetuate, escalate, confront corporations and governance regimes, and to galvanize national and international audience to the ordeal of unsustainable practices and human rights violations within this arena. laNGOr5 argued that social media and other media platforms were often used to give visibility to unsustainable corporate and governance practices as well as support dialogic engagements at the local, regional, national and even at the international arenas. This supports research that has shown that NGOs and other organisations often adopt social media and other conventional media platforms to create and communicate unsustainable environmental and human rights practices to drive dialogic counter accounts to address such practices (*see studies such as* Unerman and Bennett, 2004; Bellucci and Manetti, 2017; Brivot *et al.*, 2017; Arnaboldi *et al.*, 2017a, b; Agostino and Sidorova, 2017). For instance, laNGOr5 argued that

“measuring effectiveness depend on the indicators we set for ourselves, but we do know that if for instance, oil spill is going on in a community for 3months continuously and the community people claim that they have informed the company within 12hours of the start of that oil spill and the company has not responded and by law, the company is supposed to respond as quickly as possible. *Now, if you take a rally to the company premises and the media reported it either through the television, radio, newspapers and even through social media, is also very effective.* Once this kind of awareness have been raised over this kind of lapse, there is no way even the authority like NOSDRA, if they have been sleeping over the matter would not jump out of their office to ask questions or to at least demand for a response from {name of corporation} [and other oil companies] and the same thing with DPR...” (laNGOr5) [emphasis added by author]

The ‘media’ whether through conventional medium -television, radio and newspapers or through the contemporary medium – advertising, protests, publicity stunts, musical campaign, Facebook, Twitter, Instagram, YouTube, Blogs were envisaged as important legitimacy strategies for advocacy due to the globalization of activism. This could facilitate a continuum of dialogic, systematic and partisan counter accounts, engagement and emancipatory networks that could compel the powerful stakeholders to address harm caused at the local arenas (Gallhofer *et al.*, 2006; Brennan and Merkl-Davies, 2014; Jeacle and Carter, 2014; Deegan and Islam, 2014; Bellucci and Manetti, 2017). Unerman and Bennett (2004, p.686) argued that ‘the internet is one such mechanism which has been seen as useful because of the large number of stakeholders who can potentially be reached at relatively little marginal cost, and because of the interactive communication facilities embodied within it.’ For instance, Manetti and Bellucci (2016) adopted the stakeholder dialogic theoretical framework in exploring the corporate use of social media as disclosed in the stakeholders’ section of 322 Sustainability Reports. They concluded that social media is becoming a channel through which corporation legitimize their activities. Thomson *et al.*, (2015) argued that an assemblage of practices could be deployed by activists to engage other activists and to initiate and perpetuate conflicts by providing evidence of a breach of regulations or unsustainable practices to the other arena participants within the conflict arena or outside it to compel institutional reforms. They identified different systematic and partisan counter accounting practices such as ‘breach reports by rule enforcers, a scientific document sent to political institutions, a video posted on YouTube, press releases, social media messages, launching of a petition, some form

of direct action and/or media stunts’ but they could not evaluate how these accounting technologies were used to problematize and dialogically engage with other arena participants. However, evidence revealed that the laNGOrs employed bridging partisan counter accounting technologies which included videos on YouTube, blogs, musical campaign, publicity stunts, press releases, evidenced-based or scientific documents sent to political institutions and even corporations, launching petition against the corporations and using the social media to advocate, sensitize and dialogically co-produce counter accounts with other stakeholders to interactively engage in the conversation for sustainable environment at the local arenas (*see* Bellucci and Manetti, 2017; Gallhofer *et al.*, 2006). For instance, laNGOr2, 5, 6, 7, 8, 12 were recognised for their advocacy through the social media. For instance

“We carry out enlightenment in various ways through town halls meeting and sometimes through community visit... Those visits also enabled us to feel their experiences and then we enlighten them on basic things they need to know as per the rights of citizens within such jurisdictions. [...] We also engage the media, the mass media to also address those issues in terms of enlightenment and sensitization.” (laNGOr5)

“...we have been putting our knowledge or experience in the public domain; ...that is what we do and we are happy doing it.” (laNGOr12)

These counter accounting technologies were used to assemble, delocalise, escalate and disseminate verifiable information on environmental pollution or human rights violations ‘at a relatively marginal cost’ to regional, national and international arenas (Bellucci and Manetti, 2017; Unerman and Bennett, 2004). Evidence revealed that adopting the media platforms encouraged interactive dialogues with large external stakeholders (individuals, communities, other NGOs, regulatory agencies or corporations) joining the conversations to air their opinions and to dialogically address unsustainable environmental practices (Jeacle and Carter, 2014; Bellucci and Manetti, 2017; Brown, 2009; Vinnari and Laine, 2017).

“I know they read those reports and they respond to them to a very large extent to some of the issues raised in those reports because we do not only publish shining reports, we also go on radio and speak about the contents in those reports. We do it on TVs. We do it in the social media and elsewhere. In conferences, we engage base

on the report and our findings. They respond to them being the kind of corporate entity they are, there is no single thing in any report published that they are not conversant with already.” (laNGOr6)

These counter accounting technologies could be envisaged as a powerful dialogic counter accounts with stakeholders who might be directly or indirectly impacted by an unsustainable practice because they could facilitate advocacies for regulatory or corporate governance reforms or facilitate an emancipatory change (Bellucci and Manetti, 2017; Unerman and Bennett, 2004). This shift in these alternative counter account mechanisms were observed during data collection.

laNGOs did not only publicise unsustainable practices but adopted these bridging counter accounting technologies to attract stakeholders across different arenas in two-way dialogues on the everyday struggles of the indigenous people (Manetti and Bellucci, 2016; Vinnari and Laine, 2017). The laNGOs through their bridging counter accounting technologies took advantage of the dynamic changes in communication and awareness creation by using the social media to extensively capture the voices (*text, graphics, audios or videos*) of social media users on the controversial issues within the local arenas where unsustainable practices and human rights violations were prevalent (Gallhofer *et al.*, 2006; Arnaboldi *et al.*, 2017a, b).

The laNGOs through the support of the iaNGOs have assisted the local communities in escalating the conflict to seek environmental justice and the respect of their human rights by engaging national and international judicial system (*symbolic activism*). Due to the ineffectiveness of the Nigerian judicial system, the unwillingness of the corporations to be transparent and be accountable by disclosing environmental information to shed light on the causes and consequences of spills (Amnesty International, 2011, 2013). laNGOs argued that to minimise risk, the corporations ascribed the causes of spillage to third-party interference (*see chapter 6 and 7*). The law did not encouraged compensation where the causes of spills were attributed to third-party or sabotage (Oil Pipelines Act, 1990)¹¹⁸ but they are statutorily required to contain the leak and remediate the environment

¹¹⁸ Oil Pipeline Act [1990, 11(5c)] claimed “the holder of a licence shall pay compensation... to any person suffering damage (other than on account of his own default or on account of the malicious act of a third person) as a consequence of any breakage of or leakage from the pipeline or an ancillary installation, for any such damage not otherwise made good.”

(EGASPIN, 2002).¹¹⁹ This implies that they could get away with *negligent or breach of their duty of care to prevent* an act of third party interference to their infrastructure, which might result in the release of hazardous pollutants that are inimical to sustainable development, respect for human rights and a healthy environment (Amnesty International, 2013; Steiner, 2010). The laNGOs expressed their frustration on the ineffectiveness of the remediation process even when they were not ascribed as sabotage due to the absence of the duty of care

“They keep telling us that ‘yeh’ it is sabotage. ...some of them are sabotage but how, how? In Bodo, the spill was left for 72days. Is that sabotage? [...] The Bonga oil spill was it a sabotage issue? [...] Do you have an idea where the Bonga oil is? It is in the deep sea. [...] It is not where speedboat will go. So, what happened? [...] The Bonga oil spill that ravaged all the communities from Ondo State up to Rivers State, what happened? ...Even when there is sabotage, what effort have they done to clean up the environment immediately?” (laNGOr4)

Nevertheless, the laNGOs have reframed their counter accounts by escalating the need for human rights and environmental justice from the local arenas to international courts or the judicial systems where the corporations were registered through their counter accounts. This was observed in another case of four farmers that sought judicial redress in the Dutch court through the support of the laNGO – ERA and their international affiliate -Milieudefensie/Friends of the Earth Nederland (Friends of the Earth Nederland, 2015).

“We have had communities come to us to complain and we have been able to assist some communities to go to court outside the country. The one we had in The Hague Nederland, we got justice for just one community out of about four farmers from three communities. The other ones were told that the oil spill was because of sabotage. ...we do not accept that judgement though we won in one of the

¹¹⁹ EGASPIN [2002, 4(1)] claimed “an operator shall be responsible for the containment and recovery of any spill discovered within his operational area, whether or not its source is known. The operator shall take prompt and adequate steps to contain, remove and dispose of the spill. Where it is proven beyond doubts that an operator has incurred costs in cleaning up a spill for which he is not responsible, the operator shall be reasonably compensated, up to the extent of recovering all expenses incurred, including reimbursement of any payments for any damage caused by the spill, through funds established by the Government or the oil industry for that purpose.”

community... little litigations like that are part of the ways we try to assist communities.” (laNGOr4)

Amnesty International (2013) argued that the Dutch court found that Shell *breached its duty of care* to take reasonable preventive measures to monitor and safeguard its infrastructure from sabotage or third-party interference, hence they were found liable for the destruction of the farmers’ means of livelihood (Amnesty International, 2013). However, the Dutch Appeal Court in December 2015 have agreed to re-examine the case of the three farmers that were denied justice in 2013 due to the availability of additional evidence (Deutsch, 2015). The court ruling, in this case, was a landslide because it implies that the corporate veil between a corporation and its supply chain could *be uncovered to address the duty of care and accountability* where the corporations are officially registered (Lopez and Shea, 2016; Friends of the Earth Netherland, 2015)

“This case is especially important as it could pave the way for further cases from other communities devastated by Shell’s negligence. It is vital that multinationals are made to answer for action abroad that would never be accepted in their home countries,” (Dummett, 2015 cited in Amnesty International, 2015b).

“...that is where *the change in legal landscape makes it interesting*. If you want to sue {name of a corporation}, can we sue {name of a corporation} parent because they are teleguiding them? They are the ones giving them their directives...” (laNGOr1) [emphasis added by author]

The laNGOs have taken the problem of environmental racism beyond the shore of Nigeria through their networks of engagement at the international arena (*see section 7.2.3*). This supports the proposal of the UN Intergovernmental Working Group (*see chapter 3*) that the corporate veil should be lifted, especially where the human rights and environmental rights of indigenous people have been violated within their supply chains (de Schutter, 2016; Ramasastry, 2015). This implies that where the judicial system of the country where the corporations operate are not adequate for its citizens to seek judicial redress, the international space through the opening of the corporate veil could permit indigenous people to seek judicial redress where the multinational corporations are registered. This shift in *legal landscape for accountability and environmental redress* enabled the laNGOs to galvanise the indigenous people to seek judicial redress in international courts for environmental and human rights violations.

“...Communities, now have the courage to take on these multinational companies anywhere in the world. [...] Many of the communities have taken into court cases as a way of redressing their grievance against the oil companies.” (laNGOr4)

8.4.5. IMPACTS OF THE NGOS COUNTER ACCOUNTS AND ACCOUNTABILITY ENGAGEMENT

Evidence revealed that some community activists were now co-producing counter accounts due to their conscientization, thereby helping them to reconstruct their sense of powerlessness to drive transformative changes (Brown and Dillard, 2015; Thomson and Bebbington, 2005). Evidence revealed that the indigenous people were trained to video events in a transmittable format when there are oil spills to ensure that the regional, national and international audience are aware of what is happening within the Delta arena. This paradigm shift in the co-production of partisan counter accounting could influence governance and accountability information system (Bebbington *et al.*, 2007; Lauwo *et al.*, 2016).

“...we try to strengthen the capacities of communities’ folks by giving them tips or training them on different aspect of advocacy, lobbying, communities’ mobilization, environmental monitoring and exposing them to legal rudiments that can assist them in court cases, especially when they go to court either within Nigerian or outside Nigeria...” (laNGOr4)

“...those things all add up. ...it is all about adding up. This one is doing this, that one is doing that, it does have these mass movement that brings about...change. It all adds up.” (laNGOr1)

The laNGOs’ use of counter accounts were underpinned by the assumption that the indigenous people should demand accountability from the corporations and especially the government. They believed that the shift in the perception of the local people on the corporations to provide their basic infrastructures have made the government abrogate their roles in regulating the oil and gas industry. Their activism was to construct dialogic networks by building the capacities of the indigenous people to challenge and demand accountability in respect of their rights (Contrafatto *et al.*, 2015). laNGOs unanimously agreed that their role in the arena were not only to problematize but to remind government to get governance right by addressing unsustainable practices from environmental pollution.

“...It is for us to remind government that they have to stop it. Ours is just lobbying and advocacy, we have to remind government. That is our own role in terms of governance. [...] We need to stop the oil companies from continuous environmental degradations on the Niger Delta region.” (laNGOr4) [emphasis added by author]

Whilst the laNGOs did recognise the significant impact of their engagements, they did not envisage their counter accounting as becoming the dominant discourse of accounting but as a form of intervention into problematic systems of governance, accountability, missing information and human rights violations (Dey *et al.*, 2011; Collison *et al.*, 2010). The laNGOs closely problematized the need for effective regulatory regimes by being committed to the development of the region either at the Federal, State or the local government council level.

“...it is not about having X, Y, Z ministries or X, Y, Z parastatals...being set up other than, would they work? ...would the government allow them to work? And if the government allowed them to work, are the companies willing to allow those commissions to work? [...] The government need to wake up... They need to be more powerful than the corporations are. ...I believe that the oil companies are more powerful than the Nigerian government... The government cannot hold them responsible, they cannot hold them to ransom by saying ‘hey clean up or get out. Do what is right or get out’. They can’t do that as long as the oil keeps coming, the blood would keep flowing.” (laNGOr4) [emphasis added by author]

“...until government begin to protect the rights of citizens in this country..., then we will begin to see company respect the rights of citizens but when the government that is supposed to protect your right is the government that is sending soldiers to them [corporations] to come and kill you [them].” (laNGOr7)

The laNGOs confirmed the need to ensure transparency and accountability in the management of resources as the motivating factor for their advocacy in the arena. The laNGOs did recognise the need to educate through an effective dialogic engagement platform to enable indigenous people to act collectively for inclusive governance that would ensure the respect of human rights and the protection of the environment (Brown *et al.*, 2015; Kneip, 2013).

“...we try as much as possible to monitor the manner the oil companies operate in relation to the environment, how they protect environmental standards, how their

oil exploitation affects the livelihood of the communities because it does adversely. [...] Our motto is *'building solidarity for change'*, that solidarity would be built with civil society and especially with community people to drive the change we want to see. We empower, we enable communities to speak for themselves and where we can, we stand on behalf of communities to speak and mostly we do these speaking to the extent that their interest is clearly protected..." (laNGOr6) [emphasis added by author]

This dialogic approach to accountability supports the evidence from Joutsenvirta (2011), Brown and Dillard (2015a, b) and Freire (2002). The laNGOrs assumed that when the indigenous people are aware of their rights and engage the stakeholders, then the problems of accountability, governance and sustainable development would have been addressed.

"The citizens in the Delta are not asking their government strong questions. [...] The first change that needs to happen *is in the culture of silence* on the part of citizens of the Niger Delta. They need to curb that culture. They need to wake up and start asking very strong questions... ...If oil companies abuse them environmentally, socially and otherwise, they should hold the government responsible because it is the government that granted them the licence to do that [operate] and if the government says they should stop, they stop. I think it starts there." (laNGOr6) [emphasis added by author]

The advocacy NGOs could be viewed as the dialogic experts helping to *problematize* the conflicts besides establishing dialogic platforms among the arena participants (Contrafatto *et al.*, 2015). For instance, Bebbington *et al.* (2007, p.368) argued that 'the introduction of competing perspectives and problematization of the status quo enables actors to examine their realities, where they come from, and how they could be different and challenges participants to where they come from, and how they could be different and challenges participants to move beyond their own standpoints'. The advocacy NGOs' engagements could be envisaged as dialogic processes for transformative and emancipatory changes (Freire, 2002; Brown, 2009). This finding supports Apostol, 2015; Cooper *et al.*, 2005; Gallhofer *et al.*, 2011, 2006; Gray *et al.*, 2014b; Tregidga, 2017; Laine and Vinnari, 2017; Vinnari and Laine, 2017 and Spence, 2009 that in an attempt to *speak truth to power, deconstruct the sense of powerlessness* experienced among the less powerful stakeholders as well as to *establish an accountability relationships*, counter

accounting technologies could facilitate dialogic processes among the arena participants, thereby providing platforms for unheard voices to be heard, and to uncover truths that were covered (Dey *et al.*, 2011; Bakre and Lauwo, 2016). Underpinning the dialogic aspiration to speak truth to power by the indigenous people and the laNGOs was an ideology that the human rights of the people are inalienable.

“...I call them citizens [referring to the corporation], like a good citizen, a good resident, a good neighbour, you need to show a certain goodwill to those among whom you are living. So, if you do not show any such goodwill and you further compound things by polluting even the little resources that they have, then nobody can consider you a good neighbour at all.” (laNGOr8)

laNGOrs argued that the corporations would improve their visibilities within the communities when they respect the rights of the people to life, healthy environment, right to livelihood, right to health and their right to their cultural heritage. The good neighbourliness relationship could be achieved through dialogic processes and good corporate citizenships that would drive the respect of human rights regardless of the gaps in governance (Lauwo *et al.*, 2016; Siddiqui and Uddin, 2016).

“...the time is right for the oil companies to realize that it cannot remain business as usual... It is not just about paying taxes to the federal government, it is about good neighbourliness. It is about maintaining a good relationship with the host communities. They face the brunt of their activities and by getting their social licence to operate..., that will cut down the amount of fund they spend on conventional security.” (laNGOr10) [emphasis added by author]

8.5. CONCLUSION

This chapter deconstructed the inverted arena framework (*see chapter 4*) further to explore how the iaNGOs and laNGOs use counter accounts and dialogic accountability in bridging and building networks of engagement with other co-producers of counter accounts to address unsustainable environmental practices in the Delta arena. The author was able to theoretically flesh out the use of counter accounting, counter audits and counteractions (symbolic activism) by the advocacy NGOs to problematize unsustainable practices that affected the lives of the indigenous people. Evidence revealed that they built diverse dialogic networks to address the problem of poor accountability practices, unequal power relations, institutional and managerial captured phenomenon and in-

effective governance regimes, human rights violations and unsustainable practices within the Delta arena by de-legitimising the accounts of the regulators and the corporations.

The laNGOs asserted that the indigenous people were less powerful and oppressed, and to address the unequal power relations, there was a need to give them a dialogic voice by making visible the unsustainable practices to the co-producers of counter accounts within and outside the Delta arena (Bebbington *et al.*, 2007; Freire, 2002; Everett, 2004). Their ability to make these unsustainable practices visible resulted in networks and coalition of engagements comprising the community stakeholders, shareholders' activist group, the international NGOs, national and international courts, the host government of the corporations and supranational organisations acting as co-producers of counter accounts. Evidence revealed that the laNGOs engaged these co-producers of counter accounts with the intent that they would exert significant leverage on the corporations and even the governance regimes to prevent environmental racism or double standards by discharging accurate and inclusive accounts of conducts, and by implementing regulatory standards as stipulated at the local arenas.

This chapter critically supports other research that counter accounting is not a single technology of engagement but comprises complex and dynamic networks of technologies in uncovering what was covered in a local conflict arena across different (regional, national and international) arenas to facilitate transformative changes (Brennan and Merkl-Davies, 2014; Laine and Vinnari, 2017; Thomson *et al.*, 2015). The advocacy NGOs adopted different forms of counter accounting technologies such as systematic, partisan and contra-governing counter accounts; dialogic counter accounts through shareholders activist groups, social media (such as Facebook, YouTube, Instagram, Twitter; Blogs) to engage different stakeholders group to confront and de-legitimise power inequalities, unsustainable environmental practices, ineffectiveness of regulatory regimes and the absence of inclusive accountability and governance practices in the local arenas of the Delta. Therefore, using these numerous mechanisms of advocacy and adopting either a 'radicalist' or 'participationist' or hybrid radical-participationist strategies, they sought to make visible the 'unthinkable', delegitimized the accounts of the powerful stakeholders and their negative impact on the lives of the locals (Gray *et al.*, 2014b; den Hond and de Bakker, 2007).

These counter accounting technologies did not only assemble and disseminate accountable information at a less expensive cost but facilitated interactive dialogic

engagements across different stakeholders (Manetti and Bellucci, 2016; Bellucci and Manetti, 2017; Unerman and Bennett, 2004). These counter accounting technologies were considered as emancipatory and participatory platforms to forge common networks and coalitions to promote the respect and protection of human rights, effective governance, inclusive dialogic accountability, equal power relations and sustainable development at the local arenas. However, the last empirical chapter (9) analyse the dialogic approach to make sense of the accountability and engagement relations in the advancement of human rights, governance and sustainable development from all the arena participants interviewed.

CHAPTER 9: EXPLORING THE POTENTIAL OF DIALOGIC ACCOUNTABILITY IN THE DELTA ARENA

“The accountability we are talking about is not in heaven, it is not in paradise, it is here. We can account ourselves. We can make ourselves accountable. Accountability is not in the air, accountability is everywhere. We must learn to be accountable...I am doing a public work here and we want a better thing for our country. ...accountability is between you and I. It is the discharge of your responsibility and the discharge of my responsibility to the singular goal of the wellbeing of all Nigerians irrespective of ethnicity or religion.” (NOSDRAr2)

9.0. INTRODUCTION

In the previous chapter, the author deconstructed the arena framework to explore how the iaNGOs and laNGOs use counter accounts and its technologies to bridge accountability and governance gaps by building networks of dialogic engagements in the Delta arena. This chapter addressed the fourth research question– *“To what extent does dialogic accountability framework explain the perceived effectiveness of counter accounts for the advancement of human rights within their arena?”* This chapter draws on the findings in chapter 6, 7 and 8 to evaluate the usefulness of the dialogic accountability engagements through the inverted arena, and lifecycle and pathways to conflict(s) resolution frameworks proposed in chapter 4.

9.1. DIALOGIC ACCOUNTABILITY AND ENGAGEMENT

9.1.1. EMPIRICAL EXPLORATION OF DIALOGIC ACCOUNTABILITY AND ENGAGEMENT PRACTICE

Researchers have argued that corporations, especially in developing countries have appropriated regulatory mechanisms to drive their wealth maximisation and business-as-usual objectives at the expense of the fundamental rights of the *others* (Belal *et al.*, 2015; Sikka, 2011; Lauwo *et al.*, 2016; Siddiqui and Uddin, 2016; Gallhofer *et al.*, 2011). This was evident in chapter 6, 7 and 8 but sustainable development should evolve beyond the business case rather it should recognise the uniqueness of the *others* in driving the shareholders’ wealth, human rights and sustainability agendas in an arena (Andrews,

2013; Carroll and Shabana, 2010; Grubnic *et al.*, 2015; Gray, 2010; Bebbington and Larrinaga, 2014). Accountability is the implicit recognition and reflexive actions of formal structures *for the others and by the others, who might not have a direct agency relationship with them (informal)* (Parker, 2014; Messner, 2009). The recognition of the others implies that the *others, who bear the potential negative impacts of unsustainable practices* should be recognised at the epicentre of the dialogic accountability and engagement agenda in an arena (*see chapter 4 and 7*). Where the others, especially the indigenous people, are far removed from the centre of governance then the prospect that their concerns would be at the forefront of corporate and regulatory agenda could be minimal (Dillard, 2014; Gray *et al.*, 2014b; Lehman, 2007; Shearer, 2002). Evidence revealed that the government is a partner in the oil industry and has self-regulated itself. This implies that recognising the other stakeholders, especially the indigenous people in social, economic and environmental accountability for human rights and sustainable development might not be feasible without the possibilities of relinquishing this self-regulatory position (*see chapter 7, section 7.2.5*). As evidenced in chapter 6, MOSOP's agitation was that SPDC polluted the environment of the Ogoni communities for over 35 years without any economic and infrastructural development from the oil multinational (SPDC) or the federal government. Although MOSOP emphatically advocated for non-violence campaigns from its local and international supporters, there were extensive campaigns and conflicts in other communities in the Delta for inclusion due to the failure of the government to address these conflicts (*see chapter 6 – section 6.1*). For example

“...it is the failure of government as far as I am concerned that has led to some of those issues repeating themselves again and again and again. So, if we can get governance right and get transparency from the oil companies, then it is always easier to come to the people and say this is exactly what is there...” (laNGOr8)

“on the Bonga oil spill... NOSDRA has fined {name of corporation} about ₦5b. {name of corporation} has not even said anything about paying. [...] Of course, if we have a very responsible government, we don't expect NOSDRA to make such a pronouncement and {name of corporation} is still in operation... (laNGOr4)

“Government is falling short of the expectation of the people. The protective role that they were expecting government to have on behalf of the community is not there. ...They care less about the development, welfare and livelihood and the

health of our people in the Niger Delta...” (CLs5, focus group, participant 2-laNGOr12).

Moreover, Humphreys (2000, p.130) argued that “the influence of community affairs on business practice is not a one-way process” rather it should be multiple representation processes (Dillard, 2016; Dillard and Brown, 2012; Gallhofer *et al.*, 2015). These multiple representations could facilitate a socially progressive enlightenment, empowerment and emancipatory dialogue and debate exploring interconnections and underlying ideologies among the differentiated arena participants’ perspectives. It could also ensure that policies, accountability and engagement actions are beneficial to all arena participants as well as address unsustainable practices. This multiple representation processes could result in a platform for dialogue with the dominant corporate hegemony. This platform could reveal the weaknesses in the current social arrangement because it could make the social order more visible and understandable to the arena participants (Bakre and Lauwo, 2016; Dillard and Ruchala, 2005; Killian, 2010). The existence of diverse perspectives in the dialogue should be the basis for a dialogic accountability to drive favourable (intra)intergenerational equity, respect and protection of human rights and sustainable development (Brown *et al.*, 2015; Thomson and Bebbington, 2005).

Dialogic accountability has been argued as recognising the dynamic of engaging the others, especially the conscious engagement of the subalterns in any sustainability discourse for equality of power, effective governance, accountability, human rights, inclusive ownership and engagement (Dillard, 2014; McPhail and Ferguson, 2016; Parker, 2014). Brown and Dillard (2015a, p.250) argued that “the aim of dialogic accounting is to enable a diverse range of societal actors to account for things that traditional accounting ignores and to develop accounting that acknowledges divergent ideological positions.” As evidenced in chapter 6, 7 and 8, until the affected indigenous people feel they are included in the accountability and governing discourse, any developmental measures in the Delta arena by the powerful stakeholders would yield little or no impacts. This supports Freire’s (2002, p.94) theory of dialogic actions, through the practice of freedom which revealed that the worldview of the oppressed should be considered before any revolutionary developmental projects are implemented. Any projects that support the worldview of the powerful stakeholders would have no liberating impacts on the oppressed. Freire argued that powerful stakeholders should desist from bringing a “message of salvation” to the oppressed but through effective dialogue strive to understand the “objective situation and their awareness of that situation” to facilitate a

revolutionary transformation that would advance their human rights and sustainable environmental needs (p.95). He emphatically contended that “one cannot expect positive results from an educational or political action program which fails to respect the particular view of the world held by the people” (p.95).

Finally, the evidence presented in chapter 7 and 8 revealed that advocacy NGOs noted the importance of dialogic accounts or bottom-up accounts and engagement as instrumental to minimising conflict initiations and escalations in the Delta arena (Apostol, 2015; Idemudia, 2009; Humphreys, 2000). According to Humphreys (2000, p.130), “...the very process of seeking to identify and quantify suitable objectives with a community provides a structure within which that community can openly discuss with the company its priorities and expectations and is empowered to influence the company’s thinking and behaviour.” However, empirical findings revealed that accountability for an emancipatory change for human rights and sustainable practices in the Delta arena should be relational/dialogic/bottom-up. Evidence revealed that accountability should involve the establishment of formal and informal structures for transformative and engaging dialogue which would not shut down the ideologies, values, concerns, interests or the everyday realities of the common people (Freire, 2002). Nevertheless, it is pertinent to highlight that in the Delta arena, consensual or collective dialogic accountability would not necessarily have a desirable outcome, if such dialogue obscures the conflicts for inclusion or does not recognise the potential of addressing the unequal power relations, accountability and governance gaps on human rights, sustainable environment and (intra)intergenerational equity (Bebbington *et al.*, 2007; Brown, 2009; Dillard, 2016).

9.1.2. EMPIRICAL EXPLORATION OF COUNTER ACCOUNTS FROM A DIALOGIC ACCOUNTABILITY AND ENGAGEMENT PERSPECTIVE

The absence of an inclusive dialogic accounts and platforms resulted in the promulgation of counter accounts (technologies) to provide an inclusive emancipatory education to address the inequality of power, respect and protection of human rights, redistribution of wealth, the accountability and engagement for sustainable development (*see chapter 8*) (Dey *et al.*, 2011; Dillard and Brown, 2012). The level of awareness emerging from the emancipatory education and dialogic process through counter accounting technologies by and on behalf of the indigenous people in this arena have initiated an increasing “*practice of freedom*” to problematize unsustainable practices, empower indigenous people leading to a transformative medium to address inequalities of power and confront the dominant

status quo in this arena (Brown *et al.*, 2015; Thomson and Bebbington, 2004, 2005; Tregidga, 2017). Evidence in chapter 7 and 8 revealed that the voices of the indigenous people were not significant in resolving the conflicts rather it resulted in the escalation of the conflicts to attract the attention of the powerful stakeholders to the negative implications of their operations on their lives through radicalist, participationist and the hybrid radical-participationist advocacy NGOs (*see section 8.4.1*). The dynamics of these counter accounting technologies and advocacy approaches could be argued to enable engagement that exposed their everyday realities, thereby denouncing the presumed non-beneficial social order imposed on them through the Land Use Decree and the exclusive joint venture agreement. laNGOr16 supported this argument by claiming that the community stakeholders within this arena were disempowered and voiceless.

“they are disempowered because one, it is the federal government that controls their resources [referring to the Land Use Decree] [...] Citizens don’t have a say on how things are done here and at the same time because we over depend on oil and that is the only main natural resource...”

This position was strongly supported by MNOCr1

“...as a Niger Deltan, I believe that communities’ groups at all times must have a say, should have a say in how things happen, should have a say in how they are led because it impacts on their various livelihood. Yes, they must have a say. *The Federal Government exist for the people, not the people for the federal government either, so their voice must be heard...* Unfortunately, in this space, most of the Niger Delta communities have not performed well. There has been quite some bit of misdirection of effort which requires a shift for enhanced participation. They should think more around how could we galvanize our thought [for change]...” (MNOCr1) [emphasis added by author]

Nevertheless, evidence revealed that there were many pathways to dialogue and often, they were due to the engagement of the advocacy NGOs in problematizing the conflicts in the local arenas, which were subsequently transmitted to the regional, national and international arenas (*see chapter 8*) to attract the attention of other stakeholders to resolve the conflicts at the local arenas (Brennan and Merkl-Davies, 2014; Thomson *et al.*, 2015). However, the presence of dialogic accountability and engagement platform would encourage participatory accountability by preventing or minimising the divide and rule

tactic (*Freire, 2002 and chapter 7*) by the dominant institutional hegemonies which hinders the indigenous people from uniting to drive the social and liberating changes they desire (*see section 7.2.8*). iaNGOr1 argued that a stakeholder forum was organised for all the stakeholders which included SPDC (Shell) and Agip on the 21st March 2013 but the oil corporations' representatives did not attend. There seems to be no single structure for dialogic accountability in the Delta arena. Rather it appears that there were multiple platforms stemming from the engagement of the advocacy NGOs through their counter accounts and actions such as conscientizing the indigenous people on the need for dialogue through education and by seeking (non)judicial remedy for themselves. These multiple engagement platforms enabled the indigenous people and the grassroots' advocates to engage in the accountability and dialogic activism for human rights and sustainable development.

Within the lifecycle and pathways to conflict resolution, the conflicts could be prevented or resolved when the powerful stakeholders, the advocacy NGOs and the community stakeholders envisaged that their desire for transformative changes could be better served through an inclusive dialogic process (*Gallhofer et al., 2015, 2011, 2006; Dillard and Roslender, 2011; Burchell and Cook, 2013a, b*). For instance

“Having said that, it is not just *only the responsibility of the federal government authorities and the oil companies to do what is rights*. To correct the imbalance in the Delta, *the onus is on the people to educate themselves...*” (iaNGOr8) [emphasis added by author]

“...*it is a matter of collaborations*. ...NGOs trying to do this without the support of the communities would fail. Communities that don't have a wider reach politically, which might be through political parties ...through alliances with lawyers ...through alliances with NGOs but to build that power beyond their own locality is very very important and that is hard job.” (iaNGOr3) [emphasis added by author]

As shown above and in chapter 6, 7 and 8, there was no observable dialogic accountability platform for all the stakeholders to collectively engage the oil industry and the established governance regimes to minimise or resolve the embedded tensions and conflicts within the Delta arena. Rather, the advocacy NGOs built networks of engagement within the local, regional, national and international arenas to resolve the tensions and conflicts at

the local arenas (*see chapter 8*) to drive dialogic engagement within the arena. However, evidence from laNGOr4, one of the radicalist NGOs (laNGOr4) revealed that they have engaged NOSDRA to address the conflicts on environmental pollution, human rights violations, accountability, and governance gaps in the arena. For example

“We have embarked on a project that has taken us for over a year now; we noticed that part of the causes of conflicts in communities is the lack of understanding of the JIVs... We noticed that oil companies and the communities are always at loggerheads when it comes to identifying...equipment failure or sabotage or third-party interference. We identified that as one of the first sources of conflict between oil companies and the communities. [...] Now, we have been able to engage NOSDRA to build communities’ capacity by inviting them into the communities. [...] Those are part of the engagement we have tried to use for the past one-year or so.” (laNGOr4)

Furthermore, the OSM online-accountability platform was launched by the advocacy NGOs in collaboration with NOSDRA in 2014 to resolve the conflicts emerging from environmental pollution, accountability and transparency (Denedo *et al.*, *forthcoming*). In the previous chapters, there are substantial evidence of collaborations with the communities in resolving and engaging the powerful stakeholders – corporations, government and the regulators. Nevertheless, the community stakeholders despite being at the epicentre of the inverted arena do not see themselves as having a voice to directly engage the corporations except through the advocacy and developmental NGOs. Observation from IP2 and 3 support this

“...what we call the oil conglomerate conspiracy. ...*all of them are merging and it is through that type of network that we can free ourselves. Unless there is networking within the rank and file of the people, we can’t free ourselves.* The best thing they do is to create division among the rank and file of all these indigenes. [...] We must be free. If we are not free. We will always be stagnant.” (IP2) [emphasis added by author]

“We are asking for resource control. It is only when these resources, the mainstay of Nigeria is being controlled by the owners. It is only then that we can talk of accountability. ...nobody is accountable to anybody.” (IP3, focus group participant 2)

This could be different in other contested arenas. Further evidence is required to understand how conflicts through dialogic accountability are collectively resolved in other controversial arenas. This could enable potential researchers to explore how or whether dialogic accountability could collectively foster transformative changes within any controversial arena (Brown *et al.*, 2015; Bebbington *et al.*, 2007; Vinnari and Dillard, 2016).

The practice of freedom or empowerment through diverse counter accounting technologies are “problematize and contest elements of dominant rules and practices, make them work better, and ensure that governors (powerful stakeholders) play the game properly” without compromising the ability of the other stakeholders to live sustainably (Brown *et al.*, 2015, p.635). Evidence revealed that by problematizing and contesting the dominant rules and unsustainable practice in the arena, advocacy NGOs were able to exercise leverage on the powerful actors either in the international arena to hold corporations and regulatory agencies to account for unsustainable practices (Brennan and Merkl-Davies, 2014). For instance, iaNGOr7 argued that

“...NGOs have an important role to play in exposing violations, in campaigning for changes in laws and regulations, in undertaking human rights education but I do not think that oil companies can be conveniently and directly accountable to human rights organisations, mainly because we produce reports exposing them. ...what we can do is to exercise leverage over other actors that can hold these bodies to account. ...the Nigerian government, parliamentarians in Nigeria, the UK government in so far as parent company is registered and domiciled in the UK. ...on their investors to use their influence on oil companies to try to improve their social and environmental impact...we try to focus on all the different actors, who can influence the situations.”

The need for a good and effective relationship/engagement cannot be overemphasized in the Delta because evidence from the community stakeholders and the NGOs revealed a sense of hopelessness, voicelessness and powerlessness in being listened to by the corporations and the government resulting in *dialogic gaps* regardless of the corporation arguing that they *listen to communities and other stakeholders*. This is also evidenced in the research conducted by Idemudia (2007) where he argued that the social obligations of the corporations and the government to the communities in the Delta have not been met rather the subalterns have been confronted with inappropriate representation of facts or

the non-disclosure of facts, thereby resulting in tensions and conflicts in the local arenas. However, dialogic accountability through effective listening strategies should translate into effective and inclusive actions that could drive the protection and respect of human rights whilst protecting the quest for wealth maximisation besides prioritizing mutual and effective communication among the arena participants (Brown *et al.*, 2015; Thomson and Bebbington, 2004, 2005). This is because it proffers democratic and dialogic mechanisms to eradicate or minimise inequalities in the social order by facilitating reflective emancipatory and transformative social, economic and environmental changes (actions) across generations (Brown and Dillard, 2015a, b; Gallhofer and Haslam, 2003). For instance

“Accountability is a relational issue and because it is a relational issue, there should be mechanisms for holding each stakeholder’s accountable. We reflect on these stakeholders being the oil companies, the communities, and the government. It is the community that can hold the oil companies and the government accountable... ..if they are united, then they can easily do that. On the part of the community, who holds them accountable? It becomes a role of the government to ensure that the community people do the right thing, create an enabling environment for the industry to strive...” (iaNGOr9, focus group, participant 2)

Dialogic accountability involves a reflective accountability through action and engagement to galvanise deliberative participation that educates, organises and supports the sustainable transformation of (intra)intergeneration (Parker, 2014; Dillard, 2014; Thomson and Bebbington, 2004, 2005; Messner, 2009; Shearer, 2002). Dialogic accountability without a commitment for a transformative dialogue and sustainable transformative change or actions would not advance human rights and sustainable development. In the Delta arena, the practice of dialogic accountability and engagement should be able to address the expectations of the other stakeholders especially on oil spills and gas flaring that have crushed their means of sustenance, besides addressing their infrastructural and inclusive ownership needs. For instance

“Community’s participation is key. Communities must be part of measures put in place to address policies that are against them.” (laNGOr7)

“...we need to go back to the communities so that the engagement truly reflects communities’ engagement. [...] I think a sense of community needs to bring to

bear on any engagement processes that we are talking about. That is what some people may call '*communitization of the engagement processes.*' (laNGOr15) [emphasis added by author]

This form of accountability and engagement through actions imply that all arena participants should be transparent and accountable for their actions and should be held responsible for their implicit and explicit actions that impact on the ability of the others to live sustainably (Brown and Dillard, 2015a; Tregidga *et al.*, 2015). Evidence in chapter 6 and 7 revealed that oil spills and gas flaring have severe health, social, economic and environmental consequences on the indigenous people and these have instigated conflicts and violence in the communities and among the arena participants. The lack of inclusiveness, accountability and engagement of the corporations and government ignited criticisms from grassroots, local, regional and international NGOs and other independent observers (*see chapter 8*). Hence, dialogic accountability and engagement could ensure that the inequalities in the social order are resolved but it could also ensure that the powerful stakeholders are accountable and transparent to all the arena participants. It should facilitate reflexive and mutual relationships to bridge the need for an inclusive accountability and ensure sustainable transformative change to resolve and prevent human rights violations emerging from oil spills and gas flaring. Evidence from the hybrid radical-participationist NGOs revealed the significance of dialogic accountability and engagement in addressing unsustainable practices in controversial arena

“No single approach is all-encompassing in terms of yielding the desired results but the mode of approach or the mechanisms will actually evolve over time. ...it will graduate from very aggressive campaign, not that it will be violent in nature but stating it bluntly without any form of diplomacy and pointing fingers at the perpetrators. It graduates from there to a stage where the violators and the campaigners will have to sit together and discuss the issues in a very mutually respectable manner and there will be a time lapse to watch and see whether there will be an improvement in the way and manner the TNOCs do business here in respect to human rights. Back and forth dialogue while also ensuring that prerequisite data on human rights are generated in the region...” (laNGOr10) [emphasis added by author]

Dialogic accountability and engagement platform could be predicated for a transformative change by not humanizing the dehumanizing human right violations and

unsustainable practices (*see chapter 6 and 7*). Dialogic accountability has the power to decolonise or deinstitutionalise vested interests and to initiate change by speaking truth to power along with provide the clarity required for emancipatory outcomes especially in highly contested arenas (Gray *et al.*, 2014b; Tregidga, 2017; Vinnari and Laine, 2017; Spence, 2009; Brennan and Merkl-Davies, 2014). Dialogic accountability should evolve when there is a mutual and collective requirement for such dialogue among the arena participants before any emancipatory outcomes would emerge. This was evident in the following quote by NOSDRAr1

“...the issue is that there is a renewed spirit in getting them [advocacy NGOs] to partner with us. [...] They could just on their own organise and carry out their programmes alone but the collaboration we are having right now is that they now involve the agency [NOSDRA] and the agency sees them as *partners in progress* [*partners in sustainable development*] and then we [NOSDRA] value their contribution. They [advocacy NGOs] also volunteer their time and resources *to ensure that we drive this message right into the eardrums* [speaking truth to power] *of all those that needs to hear them.*” [emphasis added by author]

Other critical researchers could argue that this form of collective or consensual accountability might not be achievable especially where the arena participants are unable to suspend their differential ideologies, values, assumptions, approaches and the inequalities of power asymmetric to be accountable for the common good of all arena participants (Archel *et al.*, 2011; Cooper and Owen, 2007). Brown *et al.*, (2015, p.627) argued that “they can end up reinforcing the status quo, furthering the interests of dominant groups, and denying legitimate aims of marginalized groups.” Without discarding this school of thought, the author argued that arriving at a common consensual solution, however temporary, would somehow emerge from history of problem denial, broken promises, breakdown of trust, breach of regulations, strategies of resistance, antagonistic and individualistic perspectives resulting in conflicts and disagreement (*see chapter 6, 7 and 8*) (Brown, 2009; Brown and Dillard, 2013; Apostol, 2015). Hence, non-action with poor accountability is likely to perpetuate the problem rather than resolve them for the common good. Therefore, counter accounts could serve as a bridge to enlighten, empower, and problematize these antagonistic and individualistic perspectives to make these divergent claims visible to facilitate a dialogic accountability that would inspire an emancipatory and transformative change (Gallhofer *et al.*, 2006; Gray *et al.*, 2014b; Sikka, 2011; Dey *et al.*, 2011; Dey and Russell, 2014).

One could argue that the emancipatory potential of counter accounts in serving as a bridge along with facilitating a dialogic accountability agenda in the Delta arena have not been fully realized. Nevertheless, evidence in the previous chapters revealed that counter account is neither a mere “folk-political thinking” rhetoric to oppose capitalism or globalization (Li and McKernan, 2016) rather counter account is a centre stage for addressing the heightened negative impact of globalization when geared towards a dialogic accountability agenda for the advancement of human rights and sustainable development especially in controversial arenas (Boyce, 2014; Georgakopoulos and Thomson, 2008, 2012; Tregidga, 2013; Vinnari and Laine, 2017). Li and McKernan (2016, p.571) argued that counter accounting or ‘anti-accounting’ could have important effects on local struggles or those who participate in it or could represent significant local intervention but might not be sufficient for systemic emancipatory change “even when connection is made to human rights” that affect the lived lives of indigenous people (p.584).

Whilst acknowledging the limitations of the emancipatory potential of counter accounting as highlighted by Li and McKernan (2016) and the engagement of the advocacy NGOs’ activism by Frankental (2011), Spence (2009), and Gray and Gray (2011) (*see chapter 4*) in driving systemic emancipatory change, the author argued that systemic emancipatory change could be a slow, progressive and dynamic processes necessary in influencing corporate and regulatory practices and policies for the protection, respect, and the advancement of human rights. Nevertheless, Gray and Gray (2011, p.786) argued that “accountability which is primarily focused upon the shareholder will continue to ignore major social issues which are simply not (financially) material to the organisation itself. This may be the reality, but it is neither acceptable nor responsible.” Counter accounts could be envisioned as mediating instruments, confrontational, delegitimising and perception shaping instruments that communicate knowledge to different institutional and ideological networks on the unacceptable practices of corporations and governance, thereby galvanizing national and international audience to the ordeal of unsustainable practices and human rights violations in which the UN Guiding Principles are engineered to prevent and address (*see chapter 3*) (Dillard and Ruchala, 2005; Sikka, 2006; Cooper *et al.*, 2005; Apostol, 2015). For instance

“All I do know is that our campaigns have led to some policy change and have led to some practice change in some areas. Even the fact that {name of corporation} has been looking on one method or the other to get into engaging with

communities in the Niger Delta, is also for us a sound success of the campaign. So, that is what we have seen so far.” (laNGOr15)

Evidence revealed that counter accounting served as a dialogic platform in the Delta arena by problematizing, intervening and in weakening the oppressing or marginalising powerful structure (Freire, 2002; Thomson and Bebbington, 2005). Besides facilitating relational dialogue within this arena, counter accounts were used to expose, challenge and identify the inadequacies of governance and regulatory institutions and unsustainable corporate practices in the local arenas (Gouldson and Bebbington, 2007). Thus, rather than objectively privileging monologic accounting for human rights as an inscription for political action(s) ensuing from the failure of the corporations and the state for adopting due diligence procedures on the implementation of the UN Guiding Principles, accounting for human rights (*see chapter 3*) could be envisioned as a dialectic due diligence procedures implemented by corporations and the other stakeholders in promoting the UN GPBHRs for the increasing pluralistic societies (Gray and Gray, 2011; Sikka, 2011; Gallhofer *et al.*, 2011; Lindsay *et al.*, 2013; Dillard, 2014). For example, Gray and Gray (2011, p.788) argued that “...such counter-accounts can be an important part of shaping the perceptions and dialogue around accountability and human rights.” This is because practitioners, in their attempt to maximise wealth often (un)reflexively may not acknowledge the effect of their operations on what they see and report on human rights and unsustainable practices to their (non)principal stakeholders (Dillard and Ruchala, 2005). For instance, laNGOr16 argued that

“Accountability means that you can operate within the confine of the law and that your work is opened to any criticisms and the people can demand for change. That is what it is [the uniqueness of dialogic accountability].”

Counter accounts have the potential to foster systemic change by opening and broadening the discourses on human rights and sustainable environment/development along with giving voices to the ‘others’ (Dey *et al.*, 2011; Bebbington *et al.*, 2007; Brown *et al.*, 2015; Gray *et al.*, 2014b; Shearer, 2002).

9.1.3. EMPIRICAL EXPLORATION OF COUNTER ACCOUNTS AS A DELEGITIMISING INSTRUMENT IN FACILITATING A DIALOGIC ACCOUNTABILITY

Accountability involves the giving and demanding of accounts of conduct and reflects dialogic and differentiated perspectives would be achieved when all arena stakeholders

come to a common consensus that the current social order should be adjusted to reflect the others through the universalisation of collective actions. For instance, previous research revealed that the inability of corporations to engage did not only have significant influence on their reputation but often on their long-run bottom-line because of contingent liabilities ensuing from their lack of accountability and engagement rather they strive to legitimize their activities at the expense of the other stakeholders' human rights and sustainable development (Adams, 2004; Moerman and van der Laan, 2005; Rodrigue, 2014). Previous research argued that the legitimisation of their activities through disclosure in their annual reports or CSRs may not promote transparency and accountability to the other non-financial stakeholders (Owen, 2008; Belal and Owen, 2007; Boiral, 2013; Deegan *et al.*, 2002). Evidence from chapter 6, 7 and 8 revealed that corporations often deny allegations of environmental pollution, particularly when they would compensate the affected communities except when there are counter accounts or symbolic court actions to compel such environmental pollution disclosure from corporations. For example, iaNGOr7 revealed that disclosure might incentivise corporations to improve their policies and operational behaviour in the local arenas but may not resolve the problem

“...it is quite possible to see a big improvement in reporting to stakeholders but those improvements may help companies to make their reputations better, they may help some aspect of the companies' conduct to improve including the human rights but I am not sure that such reporting would really address the number of problems [in the Niger Delta]...”

Stemming from the evidence above and in the previous chapters, such disclosure or expression of concern could be used as legitimising-instruments or agenda-controlling, impression management or business-as-usual or managerial-capture instruments by the corporations to deflect the concerns of the advocacy NGOs in this arena to enable them to conduct their operational activities with little or no impact on the other stakeholders. This managerial-capture perspective supports the research findings by Adams, 2002; Deegan and Blomquist, 2006; Bebbington *et al.*, 2008; Rahaman *et al.*, 2004; Owen *et al.*, 2000, 2001; O'Dwyer, 2002, 2003, 2005; Baker, 2010; Spence, 2009; Tregidga and Milne, 2006; Larrinaga-Gonzalez *et al.*, 2001; Owen, 2008; Belal and Owen, 2007 that improved disclosure does not translate into transparency, accountability, and engagement with the less economically powerful stakeholders rather it is a business case enhancing corporate reputation and their bottom-line because corporations are constrained to comply

with the terms of their social contracts. For instance, Rahaman *et al.*, (2004, p.39) argued that “...social disclosure is perceived, from such a perspective, as one of the strategies employed by corporate entities to seek acceptance and approval of their operations from society.” The failure of corporations to act in accordance with their social contract might have negative implications on their operations, existence and their bottom-line (Deegan and Blomquist, 2006; O’Dwyer, 2002, 2003; Belal and Owen, 2007). To minimise the negative implications, they often appear to be stakeholders-oriented by adopting different strategies to legitimize their activities either by aligning with developmental NGOs to change the perceptions of a particular powerful stakeholders’ groups or by deflecting the attention of these stakeholders’ groups from the negative implications of their operations by providing infrastructures or communities assistance programmes in the arena (*see chapter 7*). This was evident in this controversial arena (*see chapter 7 and 8*) because improved disclosure or legitimacy might not necessarily translate into transparency, accountability, and effective engagement rather it was argued to have resulted in “*mutual suspicion*” (*see chapter 7*). For instance, laNGOr2 argued that

“...to really know what the people need; between the people, the communities, and the corporations and in fact the government, *there has to be mutual trust before we can talk of the way forward. Right now, there is mutual suspicion*. It is just a marriage of convenience between the government and the oil corporations because the government needs their resources, the corporations need their profit, and the people are like the grass that suffers...” [emphasis added by author]

In addition, evidence in chapter 7 and 8 revealed that often the corporations portrayed their activities as impactful, transparent and engaging but the implication or the extent of such engagement and transparency was argued not to be felt by the other economically less powerful stakeholders due to their “one way” communication process (Thomson and Bebbington, 2004, 2005).

An emancipatory dialogic accountability within the lifecycle and pathways to conflict resolution(s) should facilitate the dynamic stakeholders’ engagement process to address the issues discussed earlier (*see chapter 6 and 8*) from the perspective of the stakeholders (Brown and Dillard, 2015a, b, 2013; Dey *et al.*, 2011; Gray *et al.*, 2014b). Furthermore, it should facilitate the relational or *radical* possibilities of holding the powerful stakeholders accountable for their negligence, conflict of interest, environmental pollution, ineffective governance, exclusion, and lack of transparency, unequal power

relations, human rights violation, unaccountability and other unsustainable practices in the Delta arena. Besides identifying the problems, dialogic accountability in the Delta arena, as highlighted in *chapter 4*, should be able to resolve and prevent future problems through persistent and collective stakeholders' democratic and deliberative knowledge-exchange dialogues because it enables the expansion of meaning and understanding from different perspectives (Dillard and Yuthas, 2013; Dillard, 2014; Gallhofer *et al.*, 2015; Contrafatto *et al.*, 2015). However, in the Delta arena, the author would expect that the indigenous people should be able to relate and connect with the oil industry and governance regimes resulting in effective collaborative actions and accountability, which might minimise the embedded tension and conflicts within this arena. The indigenous people and other participants in the arena should be able to engage with the oil companies and the regulators and there should be accountability flowing both ways from the different arena participants because they would be able to relate with all the arena participants without having to use the developmental and advocacy NGOs as the intermediaries for accountability (*see chapter 7 and 8*). For example

“Without the civil society, NGOs and the international community, I am telling you sincerely, we would have been wiped off. We would have been wiped off but because they have taken our case outside [to the international audience] ...that is why we are still living.” (CLs1, focus group, participant 1) [emphasis added by author]

“So, if civil society was not there, those issues [oil spills, gas flaring and human rights violations] would not even be spoken of. It was the civil society that had put them on the front burner and good enough; the gas flaring issue has gain government's attention, has gained the oil companies' attention. ...the civil society has tried to create a kind of public awareness and also draw the attention of corporations and government to these issues.” (laNGOr3) [emphasis added by author]

Nevertheless, empirically there seems to be no single observable dialogic accountability platform in the Delta arena rather it appears there are multiple dialogic accountability platforms through the engagement of the advocacy NGOs networks of engagement (*see chapter 8*). For instance, laNGOr3 argued that

“There are two kinds of engagement, the civil society engagement and communities’ engagement. What I can tell you is that when it comes to engaging with oil companies, *communities are not able to effectively engage in a kind of a boardroom dynamics...between communities and oil companies*. So, I want you to understand that...*it can significantly limit the level of policies participation, the level of information disseminated and what could be derived from that form of engagement*. So, in the final analysis, it is what the oil companies decide that is forced on the communities.” [emphasis added by author]

Dialogic accountability and engagement in the Delta would enable the arena participants to reflectively evaluate the implicit and explicit impact of their actions on the other stakeholders through a constructive dialogue thereby restructuring the established powerful status quo to a stakeholder dialogic engagement driven status quo in the Delta arena. Dialogic accountability framework for the respect and protection of the fundamental human rights and transformative sustainable development would enable stakeholders to give and receive accurate and timely accounts or information and feedback to drive the desired change. This was summarized by iaNGOr7 as

“The accuracy and the availability of the information are absolutely critical for the realisation of human rights. That is one of the points that we have been trying to communicate repeatedly. [...] We feel that the lack of objective information makes it much more difficult for {name of corporation} and other oil companies to be held accountable...”

There is a pressing need for a democratic and deliberative policy framework to drive the governance and accountability reforms within which the economically, marginalized, and the less powerful arena participants may have an impactful and consistent voice to hold the powerful stakeholders to account (Bebbington *et al.*, 2007). Such that, all the stakeholders involved would have the *necessary* information on the issues to drive governance and accountability reforms in the Delta arena (Hazelton, 2013; Brown, 2009). Freire (2002, p.96) argued that

“...language of the people cannot exist without thought, and neither language nor thought can exist without a structure to which they refer. ...to communicate effectively, educator and politician must understand the structural conditions in which the thought and language of the people are dialectically framed.”

The presence of an observable dialogic accountability platform among all the stakeholders would enable the powerful stakeholders to envision the economically less powerful stakeholders as co-owners, whose interest need to be strategically managed and protected to maximise shareholders' wealth creation. They would be aware of what is happening, and that awareness will help in strategizing and in driving an (intra)intergenerational equity and developmental agenda. According to Bebbington *et al.* (2007, p.364), this state of consciousness or awareness through dialogue implies that the contradiction or differences in worldviews would be resolved by identifying the unique contribution of what each stakeholders' worldview offers towards the advancement of human rights and sustainable development. This was summarized as

“...accountability is a relational issue. If you want it to work efficiently then that relational issue should be defined, and we recognise that for it to work effectively, it should operate within a policy framework. So, be it at the community level, national level, there should be policy framework, guiding and governing that relationship and there should be adequate information for all the stakeholders involved. In this case, what the oil companies know, the community must also know and NGOs must know. So, that when they all come together for negotiation on the dialogue table, they will be on equal footing to dialogue and discuss.”
(iaNGOr9, focus group, participant 2)

9.2. EVALUATION OF THE LIFECYCLE AND PATHWAYS TO CONFLICT(S) RESOLUTION THROUGH THE INVERTED ARENA, AND DIALOGIC ACCOUNTABILITY APPROACH

9.2.1. THE EARLY PHASE OF CONFLICT

As elucidated in *section 4.4*, conflicts in contested arenas, however temporary, could emerge from history of broken promises, problem denial, breakdown of trust, breach of regulations, unequal power relations, dialogic gaps, governance and accountability gaps, accidents, human rights violations, marginalization of the subalterns, environmental pollution, external circumstances or developments in other conflicts arenas (Thomson *et al.*, 2015; Laine and Vinnari, 2017; Tregidga, 2017; Apostol, 2015; Brennan and Merkl-Davies, 2014). At the early phase of the conflict, the indigenous people felt they were being marginalised and oppressed by the corporations and the government, especially through the imposition of the Land Use Decree and the exclusive joint venture agreement,

which excluded them from participating in the management of the crude oil extracted within the Delta arena (*see chapter 6 and 7*).

At the conflict emergence stage, the latent conflict resulted in tensions and subsequently, emerge and escalated into conflict(s) where they were not constructively resolved. This was evident in the Delta arena (*see chapter 6 – section 6.2 and 7*), especially through the emancipatory conscientization of the Ogoni people by the late Ken Saro-Wiwa through MOSOP's counter accounts, engagement of regional, national and international arenas in the 1990s and the publication of the "Ogoni Bill of Rights." The evidence in chapter 6, 7 and 8 revealed that due to the engagement of the radicalist advocacy NGOs in conscientizing the communities' stakeholders, their worldview of the problems in the Delta have changed over time and this influenced their interactions with the other stakeholders.

9.2.2. THE OPEN PHASE OF CONFLICT

This phase was characterised by the escalation of conflicts, confrontation and problematization through counter accounting technologies and stalemate/deadlock from the non-dialogic engagement phase. Evidence revealed that the shareholders' activist group, international courts, political institutions such as the United Nations, the international advocacy NGOs were either used to resolve the conflicts in the local arenas or were used to galvanise international audience to the ordeal of unsustainable practices at the local arena (*see chapter 8*). The conflicts escalated from the local arena to the regional, national and subsequently to the international arena through the activism of the radicalist and the hybrid-participationist advocacy NGOs, with the arena participants striving to resolve or perpetuate the conflicts through the amplification of additional delegitimising counter accounts or the use of social media or conventional media or by adopting different strategies to conflict resolution (*see figure 5, p.225*).

In the Delta arena, these counter accounts were aimed to expose and challenge the unsustainable practices of the powerful stakeholders and to de-legitimize the compliance discourse of the corporations and the governance regimes in order to facilitate dialogues, facilitate transformative changes and to engage the communities' stakeholders, the national and international audience (*see chapter 6, 7 and 8*). For instance, evidence revealed that the conflict escalated when Shell was ousted from operating in Ogoniland during a mass protest in 1994 and when Ken Saro-Wiwa and eight Ogonis (the Ogoni 9) were hanged (*see chapter 6*). Their execution (Ogoni 9) resulted in a stepwise change in

the campaigns particularly against Shell and other MNOCs in Nigeria. This conflict escalated from a local dialogue for accountability and institutional change on human right violations, healthy environment, effective governance, sustainable development, outcries for resource control, to national conflicts for accountability and subsequently to international counter accounts and engagements for institutional change and governance reforms.

The stalemate/deadlock stage evolved from the latent, conflict emergence, escalation and conflict(s) resolution stage. This was evident in the Delta arena (*see chapter 6, 7 and 8*), especially through the conscientization of the Ogoni people by the late Ken Saro-Wiwa in the 90s. Their campaigns and networks for change were at a stalemate when Shell was ousted out of Ogoniland in 1994 and this led to the loss of Shell's social licence to operate in Ogoniland (*see chapter 6 and 7*). Furthermore, stalemate(s) was observed when accountability and the causes of oil spills or gas flares and human rights violations were denied by the corporations and these cases were taken by the radicalist and the hybrid radical-participationist advocacy NGOs to national and international courts for adjudications before they were resolved.

9.2.3. THE LATER PHASE OF CONFLICT

As elucidated in *section 4.4.2.3*, this stage was characterised by the critical awareness to speak truth to power to de-escalate the conflicts or to resolve the conflicts resolving in collaborative actions. At this stage, the arena participants were expected to be accountable for their actions and to take responsibilities for their actions at all levels of activism (*see figure 5, p.225*) to critically evaluate the causes of the conflicts and to seek accountable and dialogic mechanisms to resolve them. As evident in chapter 6, 7, 8 and 9.1, conflicts in the Delta arena were resolved through the activism of the participationist and hybrid-participationist advocacy NGOs with other networks of engagements to broaden and open up the conversation for a sustainable environment and the respect of the fundamental rights of the indigenous people. Evidence revealed that often, conflicts at the local arenas were resolved through the intervention of the judiciaries and shareholders' activist groups by the advocacy NGOs.

9.3. CONCLUSION

The chapter empirically explored the last research question in this thesis. Emphasis was paid to the dialogic accountability and engagement (*see chapter 4*) to understand the potential of this framework to critically, empirically and theoretically make sense of the accountability and engagement relations for the advancement of human rights and sustainable development in the Delta arena. This chapter draws extensively on the empirical evidence from chapter 6, 7, 8 and the theoretical lense in chapter 4 to explore the implications of dialogic engagement in the Delta arena. It draws reflectively from relevant dialogic accountability and arena literature to inductively make sense of the lifecycle and pathways to conflict resolution(s) model through an inverted arena and dialogic accountability approach. This approach enabled the author to critically explore the complex engagement relations for accountability, effective governance, inclusive ownership, respect for human rights, power equality in addressing the conflicts for sustainable Delta.

The author observed that the failure of the government to get its governance right and to relinquish its self-regulatory role of the oil industry implied that the indigenous people fundamental rights, desire for inclusive ownership, accountability and effective governance were not effectively protected and respected by the corporations (joint partners). The stakeholders argued that the inequality of power and ownership structure restricted community stakeholders' engagement in the arena. They have no significant voice to hold corporations and the government accountable for human rights and environmental pollution. Their inability to engage, the absence of the voice to speak their truth and to hold the powerful stakeholders accountable resulted in diverse conflicts (*see chapter 6 and 7*). This is because they understood (after being extensively conscientized by the advocacy NGOs) that their inclusion in the management of the oil industry could facilitate a socially progressive inclusive, empowering and emancipatory dialogue towards ensuring that policies, accountability and engagement relations are beneficial to all the arena participants besides addressing the existing unsustainable practices (Freire, 2002).

The absence of inclusive dialogic accountabilities ignited criticisms from grassroots, local, regional, national and international arena participants. These criticisms resulted in the publication of counter accounts, its corresponding actions (*see chapter 8*) to address the unequal power relations, redistribution of wealth, respect and protection of human rights, the accountability and governance gaps for sustainable development, and in NGOs

conscientizing the indigenous people to be the drivers of the change they desire through participatory accountability (Georgakopoulos and Thomson, 2008; Apostol, 2015; Dey *et al.*, 2011). The level of awareness emerging from the emancipatory engagement of the advocacy NGOs through the proliferation and publication of counter accounts initiated an increasing practice of freedom through dialogic accountability to reflect communities' engagement that expose, challenge and identify the inadequacies of the dominant corporate hegemony in this arena (Bebbington *et al.*, 2007; Brown *et al.*, 2015; Gray *et al.*, 2014b; Blackburn *et al.*, 2014). This is because the arena participants envisaged that the practice of dialogic accountability within the arena could initiate change by speaking truth to power, provide the clarity required for emancipatory outcomes and address the expectations of the arena participants especially on oil spill and gas flaring, thereby defusing the embedded tensions and conflicts within this arena. Beyond the dynamics of counter accounting discourses in problematizing and amplifying the conflicts emerging from the governance and accountability gaps (*as highlighted in chapter 6, 7 and 8*); the conflicts and unequal power relations within this arena could be resolved when the arena participants envisaged that their desire for emancipatory and transformative sustainable change could be better served through a dialogic policy framework.

CHAPTER 10: SUMMARY, CONTRIBUTIONS, AND WAYS FORWARD

“I think this is a tragedy. The Niger Delta is a true tragedy environmentally, socially and economically. It is the kind of thing that cannot be let to happen anywhere else ever again. ...I see this kind of thing going on in a worst severe scenario in other places in developing countries, I think the Niger Delta crisis needs to be held out as an example of how not to develop oil; how not to tell the local communities to participate in their economy.” (iaNGOr5)

10.0. INTRODUCTION

This study explored the dynamics of counter accounts and accountability in the advancement of human rights and sustainable development. In recognising the significance of counter accounts in the arena (*see chapter 4, 6, 7 and 8*), this study adopted a dialogic accountability discourse through the lifecycle and pathways to conflict resolution(s) in advancing human rights and sustainable development in the Niger Delta. The evidence strongly confirms theorization found in the dialogic accounting literature (*see chapter 4 and 9*) but strongly confirm theorization (unexpected findings) found in the management review, social movement, in the business ethics, accounting and conflict resolution literatures on activism’s ideologies, strategies, tactics and engagement geared towards conflict resolutions in contested arenas. This chapter aims to critically analyse the overall findings of this study in relations to the research aims and questions by highlighting the expected and the unexpected findings, and practices that hinder the protection and respect of human rights and sustainable development especially using counter accounting technologies. Furthermore, this chapter highlights the contribution to knowledge, implications for practice, the limitations of this study and recommend future research pathways.

10.1. SUMMARY OF FINDINGS

To contribute to the dialogic accountability, counter accounting, human rights accounting and sustainable development literatures, the research aims and research questions/objectives of this study (*see section 1.5*) were, first – to explore why counter

accounts are produced to address and drive accountability, advancement of human rights and sustainable development within the Niger Delta conflict arena. The second research objective was to critically explore why and how the arena participants perceive the underlying accountability and governance gaps, which shaped their interactions to drive an emancipatory change through counter accounts. The third research objective was to critically explore how counter accounts (social accounts) are used to bridge accountability, governance gaps for the advancement of human rights from the perspective of the advocacy NGOs' campaigns against corporate and governance practices within this arena and finally, to explore the implications of dialogic accountability in exploring the perception of counter accounts for the advancement of human rights from the perspective of stakeholders using the arena framework.

With respect to the first research questions explored in chapter 6, the evidence in this chapter and chapter 7, 8 and 9 support the claims that accountability and inclusive stakeholders' engagement should be viewed as essential elements of protecting the vulnerable and marginalised people and the other stakeholders without direct agency relationships with the corporations. Brown and Fraser (2006, p.107) argued that "the capability for stakeholders to both reward and impose sanctions is a key component in the accountability process." The lack of effective accountability and governance mechanisms that included the vulnerable stakeholders whose human rights to live sustainably had been violated resulted in conflicts and tensions in the Delta arena. In addition, evidence revealed that the community stakeholders were campaigning for "accountability through actions" to mitigate the negative effect of environmental pollution that affected their human rights and sustainable development (Parker, 2014; Robert, 2009; Cooper and Owen, 2007; Shearer, 2002; Messner, 2009). The absence of accountability through actions and the consistent human rights violations and unsustainable (intra)intergenerational practices resulted in problematization in order to give voices to the marginalised stakeholders' group and to speak truth to power by delegitimizing the powerful stakeholders' claims/counter-counter accounts on oil spills and gas flaring (Dey *et al.*, 2011; Apostol, 2015; Gray *et al.*, 2014b; Tregidga, 2017; Joutsenvirta, 2011; Kneip, 2013).

Evidence revealed that counter accounting(s) were used as a delegitimising technology to make visible corporate unsustainable practices and unequal power relations to demand accountability and to facilitate dialogic accountability by building the capacity of the marginalised stakeholders to seek emancipatory and organisational changes through

dialogue (Dey *et al.*, 2011; Brown *et al.*, 2015; Bebbington *et al.*, 2007; Burchell and Cook, 2013a, b). Besides serving as a delegitimising instrument, counter accounts and corresponding counter actions were used to engage the shareholders' activist groups and to cause reputational damages on the corporations. Counter accounts and corresponding actions through court actions were intended to protect the human rights of the indigenous people by seeking judicial remedies in national and international courts, especially when the corporations denied or abrogated environmental pollution to third-party interference without substantial evidence to support their claims.

The historical documentary analysis revealed that the community stakeholders and the advocacy NGOs argued that the Land Use Act 1978 (*see chapter 6 and 7*) was the foundation of colonialism by the Nigerian state through joint venture agreement with corporations. Evidence revealed that other conflicts for inclusiveness, accountability, human rights and environmental protection emerged because the Land Use Act 1978 transferred the environmental and human rights of the indigenous people to the "crony capitalists" in Nigeria (Bakre and Lauwo, 2016). The advocacy NGOs were not only serving as the watchdogs of the oil industry in this arena, but their counter accounts and corresponding actions were to challenge the repression and ecocide committed from the 50's to problematize and publicise the ecological damage to the national and international audience to drive emancipatory changes in the local arenas. In addition, evidence revealed that counter accounts and corresponding counteractions were to demand transparency in the management of the mineral resources and the environment through effective regulatory and accountability mechanisms. Furthermore, counter accounts were used to clamour for inclusive community ownership of the mineral resources and the localisation of the protection and respect of human rights within the arena (Ako, 2015; Ako and Ekhatior, 2016; Bob, 2005; Okonta and Douglas, 2003).

Another interesting finding in chapter 6 and 8, which was not evident in previous research (*see* Dey and Russell, 2014; Georgakopoulos and Thomson, 2008; Gallhofer *et al.*, 2006; Moerman and van der Laan, 2005) but highlighted in Thomson *et al.*, 2015 and Tregidga, 2017 was the use of contemporary media technologies and evidence-based systematic and partisan counter accounts, particularly through physical and verifiable scientific evidence to contradict the accounts of the corporations on the cause, the volume, the impacted areas and the timing of oil spills in the local arenas. The use of physical verifiable partisan counter accounts by the advocacy NGOs was to fill the gaps in accounts published by the powerful stakeholders on environmental pollution in the Delta arena (Apostol, 2015;

Adams, 2004; Joutsenvirta, 2011). For instance, in chapter 6, 7 and 8, evidence revealed that the advocacy NGOs (Amnesty International) through building coalition with an independent laNGO (CEHRD) were able to de-legitimized Shell's account on the quantities of oil spilled into Bodo community in 2008 and 2009 in the UK's court using scientific satellite image of the impacted site captured by an expert (Accufacts). Furthermore, in chapter 8, findings revealed that pictures and videoed evidence of polluted environment and its impacts on the indigenous people or bottle of spilt crude oil were transmitted to the international arenas- shareholders' activist group or the courts, which through confrontational and dialogic approach engaged the corporations at their home countries to address the conflicts on pollution at the local arenas.

With respect to the second research question (*see chapter 7*) which was to explore the perception of the arena participants, the author proposed the *inverted arena framework* in the lifecycle and pathways to conflict(s) resolution (*see chapter 4*) by building on the work of Renn, 1992, Georgakopoulos and Thomson, 2008, 2012; Dey and Russell, 2014; Smith *et al.*, 2010; Thomson *et al.*, 2015; Tregidga, 2013. The inverted arena framework is analogous to the conflict arena model because it is a metaphor that represents the symbolic location of engagement associated with a conflict that affects and is affected by a number of different arena participants. However, the inverted arena model took cognisance of the contested, complex and dynamic interactions for effective accountability and governance, and respect for human rights, power inequality and inclusive ownership relations by the arena participants along with their different ideologies, values and logic but with the community stakeholders at the epicentre of the conflict arena. Previous research using the arena framework (*see Thomson et al.*, 2015; Georgakopolous and Thomson, 2008, 2012; Renn, 1992) positioned the corporations and the rule enforcers at the epicentre of the arena by *indirectly* depicting that the arena participants are striving to influence outcomes to protect the business case argument for shareholders' wealth maximisation. The inverted arena framework argued that centralizing the one causing the harm at the centre of the arena, particularly in the Delta arena implies that the other stakeholders, whose fundamental rights and (intra)intergenerational environment are being violated are not stakeholders in the arena. This implies that the dynamics and complexities of stakeholders' dialogic engagements for accountability, effective governance, respect and protection of human rights, power equality and sustainable development discourses could be ascribed to the business case argument at the expense of the moral and ethical requirement of the other stakeholders to live sustainably (O'Dwyer, 2003; Dillard, 2014;

Carroll and Shabana, 2010; Livesey, 2001; Gray, 2006). Using the inverted arena model in exploring pluralistic engagements with the stakeholders directly bearing the unsustainable environmental and human rights practices at the centre of the conflict arena could help in understanding the arena participants' counter accounts, ideologies, strategies and networks of engagement to influence the outcomes on accountability, governance, sustainable development, the protection and the respect of human rights for the benefit of all the arena participants.

Using the inverted arena model, the author observed complex engagement in the Delta. For instance, previous researchers (Messner, 2009; Shearer, 2002; Parker, 2014; Robert, 2009; Boven, 2007) recognised that accountability should transcend beyond the principal-agency relationship to a community-centred approach by embracing the others who might not have a relationship with the formal structures of accountability to deflect conflicts and tensions between powerful stakeholders and other stakeholders (Gray *et al.*, 2014b; Brown and Dillard, 2015a, b; Belal *et al.*, 2015). However, evidence revealed that corporations often manage perceptions by adopting strategic impression management tools arguing that they listened to the other stakeholders and the respect of human rights was grossly embedded in their policy framework and operations in the Delta arena. Nevertheless, evidence from the community stakeholders, developmental NGOs and the advocacy NGOs argued that double standard was often applied in the Delta because accountability and engagement was shrouded in secrecy and were often between the corporations and their joint venture partners whilst the community stakeholders were viewed as *third party* despite the exploratory and extraction activities in their immediate environment. Furthermore, evidence revealed that “*dialogic gaps*” often emerge when the corporations engaged the community stakeholders or the advocacy NGOs because there were often unfulfilled accountability, human rights, and developmental promises made by the corporations (Bebbington *et al.*, 2007; Thomson and Bebbington, 2005). Hence, the *other stakeholders* argued that the corporations cannot be held accountable for these dialogic gaps because there was no defined agency relationship between them due to joint venture agreement and the Land Use Decree of 1978 which ascribed ownership of mineral resources to the federal government (*see section 7.2.3*). This contribute to previous research on stakeholders' dialogic-centred approach to accountability and engagement, which should be morally and ethically established with stakeholders to “*give and to demand accounts of conducts or actions*” with the formal structure of accountability regardless of whether there is an agency obligation to provide an account (Messner, 2009;

Shearer, 2002; Parker, 2014; Shenkin and Coulson, 2007). The absence of an inclusive stakeholders' approach to accountability in the Delta arena created space for iaNGOs and laNGOs to problematize the conflicts in this arena. The engagement of these NGOs resulted in the publication of systematic, partisan, contra-governing and dialogic accounts to give voices to the community stakeholders' plights by creating awareness in the local arenas on how to demand moral, relational and dialogic accountability, besides engaging the powerful stakeholders and other arena participants (Thomson *et al.*, 2015; Dey *et al.*, 2011; O'Sullivan and O'Dwyer, 2009) (*see chapter 6, 7 and 8*).

Furthermore, using the inverted arena model adopted in chapter 7, the community stakeholders interviewed argued that the oil resource was a curse rather than a blessing because the negative effect from oil spills and gas flaring does not only affect their health but their ways of life, sources of water and means of livelihood. Despite the regulatory requirement that oil spills should be accounted for by the corporations within 24 hours and remediation exercise commenced within that period, systematic and partisan counter accounts by the advocacy NGOs and the community stakeholders revealed that it has no accountability substance because double standard or *environmental racism* were applied when there are pollutions. When the spills are remediated, they were often inadequate (*see chapter 7 and 8*). Besides the interview evidence, photographic evidence captured by the author revealed that the environment has been extensively damaged, and it would require the political will of the arena participants and the governance regimes to remediate the polluted environment.

Furthermore, evidence revealed that the advocacy NGO's published systematic, partisan and contra-governing counter accounts (Thomson *et al.*, 2015) to problematize the credibility of the regulatory agencies and its JIVs' exercise (*see chapter 7 and 8*). For instance, evidence revealed that JIVs were unnecessarily delayed and when they were finally conducted to evaluate the extent of damage caused from the spills, the corporations provided the logistics required for such investigations, which could influence the judgement of the regulatory agencies. Empirical findings from the community stakeholders and the advocacy NGOs revealed that because of this conflict of interests, the outcomes of JIVs have often been attributed to sabotage (*see section 7.2.2*) even when they appeared to have occurred due to controllable factors (*see section 7.2.6*). This subsequently created conflicts and tensions as to the credibility of these exercises and the independence of the regulatory agencies to be accountable to the other stakeholders on JIVs. This is because the corporations and the rule enforcers (NOSDRA and DPR) view

the outcomes of these exercises as binding on all the arena participants. The conflict of interests and the outcomes of the JIVs tend to reinforce the need for independent and adequately funded regulatory agencies that are accountable and transparent in their practices of zero tolerance to negligence from oil pollution to protect human rights and sustainable environment. This was because the inability of NOSDRA to implement its regulations implied that the corporations and saboteurs would capitalize on the governance gaps to further violate the environmental and human rights of the people living in the Delta by flouting the regulations. Thus, the advocacy NGOs through cooperation with the community stakeholders, their emotional narratives and up-loadable video accounts of double standard, use their systematic, contra-governing and scientific partisan counter accounts to problematize the cogent need for '*environmental racism*' and '*managerial and institutional capture phenomenon*' emerging from these cosy relationships be revised by the policymakers through the PIB (*see section 6.1, 7.2.2 and 7.2.5*) to facilitate an effective governance and dialogic accountability for the benefit of all the arena participants (Dey *et al.*, 2011; Georgakopolous and Thomson, 2008; O'Sullivan and O'Dwyer, 2009; Adams, 2004; Baker, 2010).

Another interesting finding using the inverted arena model was the corporations' accounts on oil spills and gas flaring. Evidence revealed that the corporations projected themselves as pragmatically, socially, environmentally responsible and as sustainable corporations through their compliance discourse on how they had adhered *strictly* to the environmental regulations governing their operations and their own corporate policies on environmental safety in the Delta arena. However, empirical 'systematic and evidenced-based partisan counter accounts' by the community stakeholders, UNEP 2011, iaNGOs, laNGOs, DNGOs and the regulator – NOSDRA argued that these regulations have been flouted, especially in relation to the integrity of their pipelines and oil spills investigation and corresponding remediation. This empirical finding adequately support Thomson *et al.*, 2015; Georgakopolous and Thomson, 2008, 2012; Joutsenvirta, 2011; Kneip, 2013 on how advocacy NGOs publish and use systematic, partisan and contra-governing counter accounts to confront, counter-act and contradict the corporations' legitimacy accounts of being a morally, socially, environmentally and sustainable corporations at the expense of the health, human rights and sustainable development discourse of the marginalised stakeholders. Evidence in the Delta arena revealed that the corporations' accounts in their sustainability reports and webinar dialogue accounts denied claims of oil spills by ascribing them to sabotage or oil theft and when polluted sites are remediated, they were

“underpinned by a discourse of compliance” by arguing that they are timely and effectively remediated (Adams, 2004; O’Sullivan and O’Dwyer, 2009; Apostol, 2015). The corporations’ compliance accounts suggested that environmental and human rights concern were a factor that defined and legitimised their corporate policies and shaped their engagement and operational activities. However, this compliance accounts contradicted the systematic and scientific partisan accounts of the other stakeholders who unanimously argued that the corporations have flouted the regulations and polluted sites were often not remediated to the regulatory requirements stipulated by EGASPIN. However, evidence revealed that the reliance of the regulatory regimes on the corporations’ logistics implied that the corporations could flout the regulations. Therefore, there is a need for the regulatory regimes to be independent, adequately funded, equipped with experts and legislatively strengthened to account for compliance, force compliance with the laws and enforce sanctions when the laws are flouted by the corporations in order to protect human rights and the environment by ensuring zero tolerance to pollution (*see section 7.2.5*). Counter accounts were used to bridge the compliance gaps emerging from the ineffectiveness of the regulatory regimes to delegitimise the compliance discourse of the corporations. In addition, a coalition of advocacy NGOs in the Delta in collaboration with NOSDRA launched an online visual accounting-sustainability platform– OSM. The OSM was a response to the consistent counter accounts and symbolic actions by the advocacy NGOs that provide the arena participants easy access to information on oil spillage, its remediation, and to enable the arena participants to monitor the performance of NOSDRA and the corporations on how they protect and respect human rights by conserving the environment.

Evidence revealed that the volume of gas flared and the fines charged for flaring by DPR is undisclosed despite its negative impact on the human rights, to health, environmental right and economic rights of the people. Furthermore, empirical evidence revealed that due to the absence of political-will, gas is consistently flared rather than it being converted to power to address poverty in the region and in Nigeria (Hassan and Kouhy, 2013; World Bank, 2015c; Vidal, 2012). The absence of the political will by the corporations and the government to provide infrastructural facilities to harness gas resulted in numerous excuses being issued by the corporations for gas flaring because any disruption to crude oil exploration means a disruption of revenue for the joint venture partners. This resulted in the problematization and proliferation of counter accounts to contend for stricter regulations of the oil industry and for gas flaring to be stopped, reinjected or refined into

liquefied gas (Steiner, 2010; Amnesty International, 2013, 2009). Furthermore, the absence of the political will to stop gas flaring led to the conscientization of the indigenous people by the advocacy NGOs to drive a dialogic accountability and engagement for a transformative change in the Delta arena (Bebbington *et al.*, 2007; Contrafatto *et al.*, 2015). This advocacy resulted in the development of an online accountability tool – the Nigerian Gas Flare Tracker (GFT) to promote transparency and to enable the arena participants to monitor the amount of gas flare, hoping it would compel the powerful stakeholders to reduce the quantity of gas flare. Evidence revealed that rather than reduce or stop gas flaring, the Department of Petroleum Resources removed the paltry fine imposed on gas flaring.

Using the inverted arena model, evidence revealed that the corporations considered themselves as corporate citizens often because of its dominant discourse on CSR to influence and endear communities' engagements and loyalties where they operate. This was often through their GMOU and their contributions for community developmental projects through government parastatals in the Delta. However, evidence from the arena participants indicated that NDDC had no significant developmental substance in the Delta, which the policymakers should address. Nevertheless, as shown in chapter 7, the GMOU was considered a better approach to community development than the MOU where the corporations decided what *one-off project*, which were either not completed or were abandoned when completed or were hardly functional after their completion (Aaron, 2012; Draper, 2010; Idemudia, 2007). The GMOU represented a paradigm shift which emerged due to the consistent counter accounts and counteractions from the advocacy NGOs clamouring for the corporations to engage the communities to achieve a safe, healthy and sustainable Delta. Regardless of the significance of this initiative, the advocacy NGOs and the community stakeholders argued that it was a *silencing strategy* employed by the corporations to capture, silence and marginalise the community stakeholders from *speaking their truth to power* (Gray *et al.*, 2014b; Tregidga *et al.*, 2015). Evidence from the corporations revealed that the GMOU was a transparent process meant for an enhanced relationship, which contradicted the evidence from the DNGOs, iaNGOs, laNGOs and the community stakeholders. This subsequently resulted in the “*publish what you pump campaign*” and “*publish what you pay campaign*” by the advocacy NGOs to drive dialogic accountability and transparency in the oil industry.

Another obvious empirical finding in chapter 7, which also contributes to the dialogic theory is the “*divide and rule tactics*” which Freire (2002, p.141) described as the “*theory*

of oppressive action.” Freire argued that the tactics is often in the interest of the oppressor because they manipulate the people by giving them (oppressed) the impression that they (oppressor) are helping them through the provision of infrastructures. Freire argued that in exchange for the provision of infrastructures, the oppressed become easy prey for manipulation and domination because it prevents the oppressed from organising themselves for transformative changes. Evidence revealed that the powerful stakeholders adopted this “*divide and rule tactics*” to violate and engineer conflicts within the communities, especially where they were required to be accountable and transparent. The community stakeholders argued that because of this strategy they could not air their views on issues that affected their environment and human rights when it relates to oil exploration and extraction in the local arenas. However, the community stakeholders argued that the advocacy NGOs have not been able to eradicate these conflicts despite the consistent counter accounts and actions in the Delta arena, but they have been able to reduce it by *conscientizing* the people to understand that their human rights and the environment need to be protected and respected.

With respect to the third research question explored in chapter 8, the iaNGOs and laNGOs argued that the oil corporations and even the Nigerian government *pay lip-service* to the implementation of national and international regulatory frameworks in the Delta arena rather they were ratified for diplomatic and legitimacy purposes, thereby creating gaps in governance and accountability. Evidence from the advocacy NGOs revealed that by confronting and speaking truth to the powerful stakeholders through their counter accounts, counter audits and counter-actions, they provided accountable information to delegitimise the institutional works of the State and the corporations (Lauwo *et al.*, 2016; Tregidga 2017; Siddiqui and Uddin, 2016). Thereby compelling governance to get governance rights and to drive the respect of human rights from the corporations in the Delta arena.

Furthermore, empirical findings revealed that there were different approaches to counter accounting and activism in the Delta arena – the radicalist, the participationist and the hybrid approaches to activism. The radicalist adopted complete boycott, antagonistic and confrontational strategies as a mechanism of engaging and facilitating transformative change at the local arenas while the participationist adopted a dialogic accountability and engagement strategy. The characteristics of the radicalist and the participationist approaches in this study are similar to the approaches identified in the management review and social movement literature, particularly by den Hond and de Bakker, 2007; Fitzgerald

and Rodgers, 2000. However, empirical evidence revealed that there is also the hybrid radical-participationist approach in the Delta arena. The hybrid combined the radical and the participationist approach to advocate and engage with the powerful stakeholders at different conflict arenas (*figure 6* [see p.246] and *section 8.4*).

Furthermore, evidence revealed that counter accounting and its technologies were used by laNGOs to build coalitions and networks of engagement for human rights, accountability, governance, unequal power relations, sustainable development in an arena to give voices to the marginalized indigenous groups (Gallhofer *et al.*, 2006, 2011; Georgakopoulos and Thomson, 2008; den Hond and de Bakker, 2007; O'Sullivan and O'Dwyer, 2009). Evidence revealed that engagement for transformative changes by the laNGOs were within different conflict arenas – the local, regional, national and international arenas to address unsustainable practices at the local arenas. This supports the evidence by Thomson *et al.*, 2015; Kneip, 2013; Cooper *et al.*, 2005 that activists engage at different conflict arenas to cause legitimate transformative changes on behalf of the other stakeholders, who may not have the voice to engage at these conflict arenas. Their ability to make the unsustainable practices in the local arenas visible resulted in networks and coalition of engagements comprising the community stakeholders, shareholders' activist group, the iaNGOs, national and international courts, the host government of the corporations and supranational organisations acting as co-producers of counter accounts.

In addition, evidence revealed that there was a need to enable the indigenous communities to become more powerful and less oppressed. Part of that process was to help them find their collective dialogic voice and enable them to co-produce counter accounts of their lives and causes of suffering, and communicate these accounts to others (Bebbington *et al.*, 2007; Cooper *et al.*, 2005; Everett, 2004; Freire, 2002; Spence, 2009). In addition, the laNGOs use counter accounts, counter audits and counteractions to build the capacity of the indigenous people to advocate for/on behalf of themselves (Contrafatto *et al.*, 2015; Thomson and Bebbington, 2005). The conscientization of the indigenous people by the laNGOs allowed the community stakeholders to participate in speaking their truth to power through numerous communication platforms to rebalance the unequal power relations, the need for an inclusive and accurate accountability, and effective governance in the local arenas (Brennan and Merkl-Davies, 2014; Gray *et al.*, 2014b; Tregidga, 2017; Vinnari and Laine, 2017).

Empirical findings revealed that the advocacy NGOs used counter accounting technologies such as the use of partisan and systematic physical evidence, symbolic activism through local and international court actions, protest and publicity stunts, lobbying, and the use of media such as TV, radio, Facebook, Twitter, YouTube, Instagram, blogs, press releases to bridge human rights, accountability, unequal ownership and power relations, governance and dialogic gaps within the Delta arena. Counter accounting technologies were used to escalate problematic and unsustainable practices to galvanise local, regional, national and international arena participants to confront corporations and governance regimes on the ordeal of unsustainable practices and human rights violations within the local arenas (Thomson *et al.*, 2015; Unerman and Bennett, 2004; Vinnari and Laine, 2017; Deegan and Islam, 2014). Through these numerous counter accounting technologies, the advocacy NGOs have sought to make visible the ‘unthinkable’ impacts of environmental and human rights violations on the lived lives of the indigenous people who depend on the natural resources in the Delta for their subsistence and to delegitimize the accounts of the powerful stakeholders (Kneip, 2013; den Hond and de Bakker, 2007; Lauwo *et al.*, 2016; Joutsenvirta, 2011). These counter accounting technologies were envisaged by the advocacy NGOs as important legitimacy strategies for advocacy due to the *globalization of activism*. These counter accounting technologies did not only efficiently assemble and disseminate information at a less expensive cost but enabled interactive dialogic engagements across different stakeholders to problematize, make known and address environmental pollution and human rights violations at the local arenas of the Delta (Manetti and Bellucci, 2016; Bellucci and Manetti, 2017; Gallhofer *et al.*, 2006; Jeacle and Carter, 2014). These counter accounting technologies forged common networks and coalitions to promote the respect and protection of human rights, effective governance, inclusive dialogic accountability, equal power relations and sustainable development at the local arenas. However, further research is required to understand the implications of these counter accounting technologies in the Delta arena.

Finally, evidence in chapter 9 revealed that discourse for the equality of power, effective governance, accountability, human rights, inclusive ownership and engagement should be dialogic to facilitate a socially progressive enlightenment, empowerment, emancipatory and transformative dialogue that exposes differences in ideologies, values, concerns, interests among the arena participants towards ensuring that policies, accountability and engagement actions are mutually beneficial (Bebbington *et al.*, 2007; Cooper and Owen,

2007; Brown *et al.*, 2015; Thomson and Bebbington, 2005). However, where formal accountability processes are considered inadequate, counter accounting could enable arena participants to criticise and evaluate whether their values and interests are considered, protected, respected and accounted for by the others (Apostol, 2015; Belal *et al.*, 2015; Dey *et al.*, 2011; Paisey and Paisey, 2006; Sikka, 2006; Thomson *et al.*, 2015). Evidence revealed that in the Delta arena, the practice of dialogic accountability could address the expectations of the other stakeholders, especially on oil spill and gas flaring when there is a commitment for a transformative dialogue and sustainable change or actions to advance human rights and sustainable development.

10.2. CONTRIBUTIONS TO KNOWLEDGE

This study adopted an interdisciplinary approach to critical and social accounting research by bringing together human rights, sustainable development, dialogic accountability and governance discourses by gathering data from an under-researched developing nation context in the accounting literature. Previous studies on the Delta have explored the impact of the oil industry on environmental pollution, focused on CSR initiatives by the corporations, ineffective regulatory frameworks, inadequate enforcement of laws and standards, human rights abuse, social conflicts, rates of poverty; health; biodiversity reduction in the Niger Delta (e.g. Akpan, 2008; Aroh *et al.*, 2010; Dokpesi, 2013; Eregha and Irughe, 2009; Frynas, 2003; Kadafa, 2012a; Konne, 2014; Idemudia, 2007, 2010; Ndubuisi and Asia, 2007; Ogula, 2012; Omeje, 2005; Oviasuyi and Uwadiae, 2010; Pegg and Zabbey, 2013; Zalik, 2004). These studies have been largely critical of corporate practices without laying clear emphasis on dialogic accountability and the implication of counter accounting for the advancement of human rights and sustainable development. This study extended prior research on counter accounting by developing conceptual and empirical insights into the use of counter accounts to enable effective accountability, the respect and protection of human rights and the environment; and in the reform of the governance processes associated with oil exploration in the Delta.

This study draws on a combination of methodological approaches comprising documentary analysis and 57 in-depth interviews from different stakeholders' groups to respond to calls for research by Apostol, 2015; Adams, 2004; Bebbington *et al.*, 2007; Bellucci and Manetti, 2017; Brown *et al.*, 2015; Contrafatto *et al.*, 2015; Gallhofer *et*

al., 2006; Manetti and Bellucci, 2016; Moerman and van der Laan, 2015; Rodrigue, 2014; Spence, 2009; Tregidga, 2013, 2017; Laine and Vinnari, 2017; Vinnari and Laine, 2017; Tregidga *et al.*, 2012, 2015; Thomson *et al.*, 2015; Georgakopoulos and Thomson, 2008; Gray *et al.*, 2014b; Sikka, 2011; Belal *et al.*, 2015; Owen, 2008; Spence, 2009; O'Dywer and Unerman, 2016. These methodological approaches were adopted to understand the strategies adopted by non-shareholders to interpret corporate accounts, challenge, resist and improve corporate and government accountability and engagement, and to what extent such interactions have improved human rights and sustainable development for the benefit of the subaltern groups considered powerless, marginalised or voiceless within a contested arena (Gallhofer *et al.*, 2011; Siddiqui and Uddin, 2016; Spence *et al.*, 2010; Cooper *et al.*, 2005; Belal *et al.*, 2015). This study adopted an in-depth interpretive and qualitative methodology to enhance the understanding of meaning, accountability and engagement implications of NGOs activism from different stakeholders' group perspectives, which included evidence from the producers of counter accounts (iaNGOs and laNGOs), oppressed groups, corporation, regulatory agencies and the DNGOs. This study contributes to knowledge by revealing that the advocacy NGOs (international and local) considered their counter accounts and dialogic engagements as a problematizing tool in addressing environmental and human rights unsustainable practices and in problematizing the need or societal expectations on the corporations to give and discharge 'accurate' accounts. This study also contributes to knowledge by indicating that advocacy NGOs build the capacities of indigenous communities to co-produce counter accounts and by build networks of counter accountors to give greater visibilities to unsustainable environmental, accountability and governance practices.

This study was informed by the arena framework of Renn, 1992; Georgakopoulos and Thomson, 2008, 2012; Smith *et al.*, 2010; Dey and Russell, 2014; Thomson *et al.*, 2015; Tregidga, 2013 to enhance our understanding of the nature of the NGOs' activism and accountability engagement for human rights and sustainable development in the Delta. The arena approach enabled the author to make sense of the complex accountability and engagement interactions in the giving and receiving of accounts of conducts to bridge the accountability and governance gaps in the Delta arena. The arena approach enabled the author to contribute to knowledge by contextualising, analysing and understanding the arena participants' ideologies, values and beliefs, engagement and accountability practices, patterns of interaction and communication channels, and the assumed knowledge of the power dynamics associated with the Delta arena. However, instead of

situating the corporations at the centre of the arena whilst the community stakeholders or the general public is placed at the periphery of the arena as evidence in previous research, the author extended the arena concept by proposing the inverted arena concept, which recognised the engagement of the community stakeholder at the centre of the arena. The interaction among the arena participants should recognised the impact of their ideologically, antagonistic, confrontational, and co-operative resistance or engagement for improving corporate and government accountability and engagement on the indigenous and marginalized stakeholders group. This could be considered as partial and biased by other critical researchers but this study contribute to knowledge by arguing that situating the corporations at the centre of the Delta arena implies that engagements among the arena participants were to promote the business case argument without considering the implications of the activities of the powerful stakeholders on the other arena participants whose voices could be submerged by the unequal and non-inclusive engagements of the powerful stakeholders in the Delta arena.

Furthermore, this study contributes to the broadening and opening of the dialogic accountability literature which is still in its emerging phase by exploring the dynamics of counter accounting and accountability for the advancement of human and sustainable development in a developing and highly controversial arena. Accountability was considered a moral relational obligation to give and to demand accounts of conducts or actions by all stakeholders regardless of whether there was an agency obligation for such actions (Parker, 2014; Shearer, 2002; Schweiker, 1993; Gray, 2010; Messner, 2009; Robert, 2009; Gray *et al.*, 2014a, b). This study contribute to knowledge by revealing that for a moral relational accountability to exist, especially in contested arenas, such account giving and demanding rhetoric should be dialogic. The existence of diverse perspectives should be the basis for a dialogic accountability to drive transformative and sustainable (intra)intergenerational equity, respect and the protection of human rights, effective governance, inclusive engagement, and sustainable development. However, where dialogic accountability is not present, its absence could result in an increasing practice of freedom or empowerment through the activism of the counter accountants to problematize certain arena unsustainable practices and to conscientize the oppressed groups to demand accountability. This study respond to calls for research in the dialogic accountability discourse (Brown *et al.*, 2015; Brown, 2009; Dillard, 2014, 2016; Brown and Dillard, 2015a, b; Bebbington *et al.*, 2007; Contraffatto *et al.*, 2015; Gray *et al.*, 2014b; Thomson and Bebbington, 2004, 2005; Blackburn *et al.*, 2014; Dillard and Yuthas, 2013; Dillard

and Roslender, 2011; Gallhofer *et al.*, 2015) by linking dialogic accounting to counter accounting and human rights accounting (*see chapter 6, 7, 8 and 9*) (Gallhofer *et al.*, 2006, 2011; Sikka, 2006, 2011; Thomson *et al.*, 2015; Georgakopoulos and Thomson, 2008; Apostol, 2015; Hazelton, 2013; Dey *et al.*, 2011; Dey and Russell, 2014; Tregidga, 2013, 2017; Vinnari and Laine, 2017; Adams, 2004; Siddiqui and Uddin, 2016; McPhail and Ferguson, 2016; Cooper *et al.*, 2005, 2011), which is substantially underplayed or criticized as a folk-political thinking in the accounting literature (Spence, 2009; Gray and Gray, 2011; Li and McKernan, 2016). Without underplaying the partiality of imposing the advocacy NGOs counter accounts and their worldview on the other stakeholders, especially the indigenous people (Contrafatto *et al.*, 2015; den Hond and de Bakker, 2007), this study contribute to prior studies that posited that counter accounts are used to speak truth to power or empower the marginalised groups to demand accounts and inclusive engagement. The evidence in this study revealed that counter accounts make eminent potential conflicts of interest for human rights, accountability, governance, unequal power relations and unsustainable practices in the pursuit of profit by the powerful stakeholders as a result of the absence of accountable and verifiable information to facilitate a dialogic process. Therefore, the documentary analysis and interviews' evidence from 57 participants contribute to knowledge by revealing that counter accounting(s) were used as delegitimising tactics to make visible corporate unsustainable practices and the unequal power relations to those with power over the corporations to demand accountability and to facilitate dialogic accountability besides building the capacity of the marginalised stakeholders to seek emancipatory and organisational changes through dialogue (Bebbington *et al.*, 2007; Blackburn *et al.*, 2014; Brown *et al.*, 2015; Burchell and Cook, 2013; Dey *et al.*, 2011).

Furthermore, this study contributes to knowledge by revealing that *accountability goes beyond corporate self-justification accounts and actions* through compliance discourse justifying why double standard were applied for gas flaring and oil spills in the Delta arena. The documentary evidence revealed that “accountability rendered through actions” of “good works in the service of the others” (Parker, 2014) by the powerful stakeholders should reflect moral and ethical sustainable community development and environmental protection agenda. In addition, this study contribute to knowledge by revealing that accountability should recognise, promote stakeholders' engagement and account for sustainable environment across generations and not to promote accounting for legitimacy, agenda-controlling, impression management or business-as-usual or managerial-capture

discourses to deflect the concerns of the community stakeholders, the advocacy NGOs and the shareholders' activist groups. This study contributes to the research findings by Adams, 2002; Deegan and Blomquist, 2006; Deegan and Islam, 2014; Rahaman *et al.*, 2004; Owen *et al.*, 2000, 2001; O'Dwyer, 2002, 2003, 2005; Baker, 2010; Tregidga and Milne, 2006; Larrinaga-Gonzalez *et al.*, 2001; Owen, 2008; Belal and Owen, 2007 that improved disclosure did not translate into transparency, accountability and engagement with the less economically powerful stakeholders rather it was a business case enhancing corporations' reputation and their bottom-lines. This study highlighted that accountability by the powerful stakeholders should not be through discourses for wealth maximisation but through inclusive stakeholders' engagement and moral actions towards advancing human rights and sustainable environment for the common goods of the *other stakeholders*. This finding contributes to previous findings by Parker, 2014; Gray *et al.*, 2014b; Brown, 2009; Bebbington *et al.*, 2007; Cooper and Owen, 2007; Shearer, 2002; Sinclair, 1999; Messner, 2009; Schweiker, 1993; Thomson and Bebbington, 2005; Gray and Bebbington, 2003 that accountability should reflect the engagement of the other stakeholders without principal-agency relationships with the corporations. It implies that the corporations and the government operating the joint venture in this arena are envisaged by the other arena participants, especially the community stakeholders, the advocacy NGOs and the media as moral and ethical agents responsible for the *other stakeholders*. This is because they do not operate in a vacuum and their identities or reputations as responsible organisations are shaped by the perceptions and discourses of *these other stakeholders* (Joutsenvirta, 2011; Thomson *et al.*, 2015; Kneip, 2013; Brennan and Merkl-Davies, 2014; Gray *et al.*, 2014a). Accountability by these arena participants are perceived as a moral responsibility and ethically inclusive relationships by the corporations and government with the indigenous people on the protection of their environment, biodiversities, and the respect and protection of their human rights.

Another exciting finding in chapter 6, 7, 8 and 9 that explicitly contribute to the dialogic accounting literature is the use of evidence-based dialogic-inspired accounts and activism (actions) to challenge the everyday realities of the indigenous people (oppressed). In this study, these dialogic inspired accounts and activism were used to expose the oppressed stakeholders to the causes and consequences of unsustainable practices, and to their *conscientization* through their local dialects (*language familiar to them*) to challenge, engage and co-produce accounts in Ogoniland, which was later applied in other

communities in the Delta arena by the advocacy NGOs (Friere, 2002; Contrafatto *et al.*, 2015; Thomson and Bebbington, 2004, 2005; Bebbington *et al.*, 2007; Dillard and Roslender, 2011). Evidence revealed that because of the dialogic engagement of the advocacy NGOs, the indigenous people argued that they are more aware of the need for their fundamental rights to be protected, respected and accounted for by the arena participants. This finding support Freire (2002) and Contrafatto *et al.*, (2015) dialogic actions argument that liberation from oppression would be experienced, when the oppressed are conscientized to recognise the causes and consequences of unsustainable practices in the language familiar to them, thereby empowering them to resist the *prescription* of unsustainable practices by the oppressor that affect their ability to live sustainably by waging a struggle for freedom. For instance in the Delta arena, this approach was adopted by MOSOP's in the 1990s to attract the support of the indigenous people in liberating themselves from the perceived oppressive activities of the powerful stakeholders (corporations and government) through its national and international campaigns for accountability, inclusive ownership, self-determination, sustainable development and environment because they were conscientized/educated in their local dialects to engage *non-violently in speaking their truth to power through dialogue* (Gray *et al.*, 2014b; Tregidga *et al.*, 2015). Furthermore, these dialogic actions were observed by the author during her fieldwork, especially when the interviews with the community stakeholders were conducted. The interviews were conducted in English, but some community stakeholders not only answered the research questions in their native dialects but also through *pidgin English* in projecting their accounts of unsustainable practices, human rights violations and what was done to resolve them through the engagement of the advocacy NGOs in the Delta arena. Despite this level of conscientization by the advocacy NGOs, evidence revealed that little or nothing have been done by the rule enforcers (NOSDRA and DPR) to conscientize the indigenous people to understand when their rights have been violated and what judicial procedures to adopt to ensure that they are accounted for and subsequently respected and protected.

Another interesting contribution to established theoretical and empirical knowledge (such as Rodrigue, 2014; Tregidga, 2013, 2017; O'Sullivan and O'Dwyer, 2009; Georgakopoulos and Thomson, 2008; Thomson *et al.*, 2015; Dey *et al.*, 2011; Boyce, 2014; Jontsenvirta, 2011; den Hond and de Bakker, 2007; Kneip, 2013); counter accounts, its technologies and activism were used to perpetuate, escalate, confront the powerful arena participants, counter-act and co-operate with other arena participants at the regional,

national and international arenas to bring about transformative reforms in the local arenas. For instance, in their struggle for equal power and dialogic accountability and participation, re-distribution of resources and effective governance, the advocacy NGOs confronted governance and corporations on gas flaring and oil spills by building networks of engagement to address these unsustainable practices at the local arenas. The advocacy NGOs used their counter accounts, counter audits, and counteractions to co-operate with the community stakeholders by building their capacity to advocate for/on behalf of themselves or to engage in dialogue from a point of knowledge either by generating an evidence-based systematic accounts of environmental pollution on oil spills and gas flares; and sending them to the regional, national and international arena through the laNGOs or by taking part in speaking their truth to power through numerous media platforms (Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2015a, b). This implies that greater prospects for emancipatory and sustainable changes in an arena prone to unsustainable practices could emerge when, with the support of other stakeholders, vulnerable and marginalized indigenous people could cooperatively challenge prevailing governance and accountability structures (Belal *et al.*, 2015; Thomson and Bebbington, 2005; Contrafatto *et al.*, 2015).

Furthermore, building on the dynamic inverted arena framework (Thomson *et al.*, 2015; Georgakopoulos and Thomson, 2008, 2012; Renn, 1992; Tregidga, 2013), there are different radical and reforming stakeholders' operating at different accountability and engagement arenas to facilitate a transformative and emancipatory changes within and outside the Delta arena to address the conflicts with evidence-based counter accounting technologies (*see chapter 8*). This study contributes to knowledge by revealing that these *networks of transformative engagements* were established to cooperatively address and connect the conflicts in the local arenas at a different level of arenas. Drawing extensively from the evidence gathered from this study and prior research, this study developed a framework (titled – *levels of activism, accountability and engagement in a conflict arenas: nature of conflicts, types of counter accounts and the approaches*) by identifying different conflict arenas -local, regional, national and international arenas along with identifying different arena actors, the nature of conflicts the actors are striving to address, the types of accounts and their strategies/approaches (*see figure 5, p.225*). Besides classifying accounts, accountability and engagement discourses into different conflict arenas, this study contributes to knowledge by identifying three strategies to activism. The radicalist and the participationist approaches are synonymous

to the radicalist and reformative strategies to activism as theorized in the management review, business ethics and social movement literature by den Hond and de Bakker, 2007; Fitzgerald and Rodger, 2000; Joutsenvirta, 2011; Kneip, 2013 and in the accounting literature by Thomson *et al.*, 2015, O'Sullivan and O'Dwyer, 2009; Georgakopoulos and Thomson, 2008; Tregidga, 2013, 2017; Rodrigue, 2014; Adams, 2004; Apostol, 2015 to delegitimise, co-operate and confront corporate and governance regimes to cause a legitimate transformative changes on behalf of the other stakeholders, who may not have the voice to engage at these different conflict arenas (Cooper *et al.*, 2005). The point of divergence is on the introduction of the “*hybrid radical-participationist approach to activism*,” which was evident in this contested arena but has not been empirically and theoretically discussed by prior research (*known to the author*). Although, this theoretical framing was developed from the evidence gathered in the Delta arena, future research could adopt and further develop this model in exploring other conflict arenas that are focused on inclusive engagement discourses for (intra)intergenerational equity, power equality, effective accountability and governance regimes, respect and protection of human rights and sustainable environmental practices.

This study critically contribute to previous research that counter accounting is not a single technology of engagement but comprises complex and dynamic networks of technologies in uncovering what was covered across different (regional, national and international) arenas to facilitate transformative changes at the local arenas (Gallhofer *et al.*, 2006; Brennan and Merkl-Davies, 2014; Collison *et al.*, 2010 Spence, 2009; Vinnari and Laine, 2017). The laNGOs adopted different forms of counter accounting technologies by building dialogic and counter accounts with indigenous people, and coalitions of NGOs across different arenas, systematic and partisan physical counter accounts; bridging counter accounting through shareholders activist groups, social media (such as Facebook, YouTube, Instagram, Twitter; Blogs) to engage different stakeholders group to confront and de-legitimise power inequalities, unsustainable environmental practices, ineffectiveness of regulatory regimes and the absence of inclusive accountability and governance practices in the local arenas of the Delta.

Finally, building on prior research on dialogic accountability, counter accounting and human rights accounting, the inverted arena concept, the levels of activism and the empirical findings in this study, the author reflectively contribute to knowledge by proposing the *lifecycle and pathways to conflict(s) resolution*. This theoretical and methodological framework is proposed based on the *arena* engagement of the advocacy

NGOs and the communities, government, corporations, media, regulatory agencies, national and international stakeholders in addressing conflicts on the human and environmental rights of the indigenous people living in the Delta. This model is classified into three (3) phases – early, open and the later phase of conflict, accountability and engagements. This proposed model reflects how conflicts could emerge and resolved through dialogue and by conscientizing or reshaping identities that could transform the dominant syntax or institutional or governance regimes through collaborative actions. Further research is required to understand the implications of this model on other conflict arenas. This could enable researchers to explore the emergence of conflicts in controversial arenas from the perception of multiple stakeholders and how they are prevented or resolved through a dialogic accountability mechanism by facilitating value-chain collaborative actions.

10.3. IMPLICATIONS FOR PRACTICE: WAY FORWARD

This study explored the dynamics of counter accounting and accountability in the advancement of human rights and sustainable development in a controversial developing country oil exploratory and extractive arena. The study could be used by policymakers to understand how oil and gas should not be explored in this arena and in other conflict arenas by considering the implications of a non-inclusive engagement and accountability policy framework to the detriments of the indigenous people. The dialogic accountability discourse in this study revealed that the community stakeholders are considered as the *third party due to the joint venture partnership between the corporations and the government*. Evidence revealed that accountability and engagement had always been between the corporations and the government whilst the community stakeholders were excluded from such accountability and ownership engagement, despite the negative implications of the exploratory and extractive activities on their ability to live sustainably. This is because ascribing ownership of the resources on the community stakeholders would not only ensure that (intra)intergenerational interests are protected but it would drive dialogic accountability and engagement for human rights, sustainable environment, and development at the local arenas. This study reinforces the need for policymakers and corporations to engage the other stakeholders in dialogues and collaborative engagements that ensure political and power dynamics are inclusive to protect human rights and sustainable development, especially in an arena prone to conflicts. There should be the

power of agency to give and demand accounts of conducts by all stakeholders through a dialogic policy framework to mitigate against extensive environmental pollutions and unsustainable practices that could affect the ability of others to live sustainably.

Furthermore, evidence revealed that the regulatory regimes in this contested arena are grossly underfunded and often depend on the corporations to regulate. The empirical findings could be used by political institutions, public sector organisations, NGOs and corporations to influence policymakers to improve the regulatory engagement of governance or the regulatory agencies from being institutionally captured by the corporations. The effective enforcement of regulations could eradicate the application of the double standard in this arena by ensuring prompt disclosure of spills, effective joint investigation of environmental pollution and standardize remediation of polluted sites. In addition, evidence revealed that human rights to life, work, water, safe and healthy environment, education, self-determination, hold opinion, freedom of information and its expression and adequate standard of living have been violated due to the inability of the powerful stakeholders to protect and respect the environmental right of the indigenous people. Evidence revealed that this arena has been extensively damaged, and it would require the political will of the governance regimes, indigenous people and the corporations to address this anomaly to drive sustainable development. This study could improve policymaking by empowering the regulatory agencies to independently enforce the regulations through effective regulatory mandates to perform and ensure corporations adhere strictly to regulations. Policymakers could empower the regulatory agencies to protect the environment by ensuring that the corporations respect the human and environmental rights of the indigenous people as practiced in other countries where they operate and as stipulated in the regulatory frameworks.

This study explored counter accounting as a human rights and sustainable development technologies, which bridges human rights, accountability, governance, and stakeholder engagement gaps to give voices to the marginalised indigenous groups, to drive stakeholder's engagement/dialogue and the need for sustainable development in the Delta arena of Nigeria. The absence of an effective dialogic accountability and governance regimes in the Delta arena created a platform for the advocacy NGOs to delegitimise corporate and governance unsustainable practices that violate human and environmental rights of the local people. This study could be used in other controversial arenas to understand the implications of not getting governance rights and how community stakeholders could influence governance practices, and corporate

reputations and profitability by engaging advocacy NGOs, with the capacities to build network of engagements to problematize their everyday realities to galvanise confrontational and cooperative actions from regional, national and international audience to clamour for transformative changes in their communities.

This study could influence policymakers, corporations, NGOs and community stakeholders in conflict-driven or controversial arenas to understand how exploratory and extraction activities should not be conducted to protect (intra)intergenerational equity, environment, and development (Grubnic *et al.*, 2015; Gray, 2010). Understanding the intentions and desired outcomes of the advocacy NGOs activism within this arena implies that for there to be transformative changes in this conflict arena, engagement for (intra)intergenerational equity, sustainable environment, and development should be dialogic. Dialogic accountability and engagement could ensure that policymakers, the corporations, and even the community stakeholders take collaborative actions to protect human rights and the environment by listening to the concerns of all the arena participants. Furthermore, dialogic accountability implies that all stakeholders should be included by having access to information to make decisions that could affect their ability to live sustainably, which would subsequently prevent tensions and conflicts (Brown and Dillard, 2015; Hazelton, 2013; Killian, 2010; Sikka, 2011; Thomson and Bebbington, 2005). This engagement would ensure that corporations adhere to laws to respect human rights, the government get its governance rights by establishing independent regulatory agencies to protect human rights and the community stakeholders to take adequate actions to prevent third-party interference to protect their human and environmental rights whilst demanding accountability and governance from the corporations and the governance regimes. This implies that there is a need for formal and informal structures of governance and accountability systems to facilitate transformative dialogue which does not silence the voices of any groups to engage and get their voice heard within this arena (Blackburn *et al.*, 2014; Dillard and Yuthas, 2013).

The governance needs to get its governing rights by ensuring that there are adequate procedures to remediate the polluted environment to protect (intra)intergenerational equity and sustainable environment (Bebbington *et al.*, 2014; Weiss, 1992). The failure to remediate the environment implies that the ability of future generations to live sustainably would be affected by the unsustainable practices of this present generation and corporate unsustainable practices (Gray, 2010; Grubnic *et al.*, 2015). Policymakers need to take adequate measures not only to remediate the Ogoniland but the entire Niger Delta from

the pollution that has destroyed their means of livelihoods. This study could influence policymakers to ensure that adequate measures are in place to redistribute the wealth from the Delta by developing the region to address the tensions, sense of hopelessness, poverty and siege mentality within this arena.

In addition, placing the community stakeholders or indigenous people at the centre of the Delta arena would enable corporations and policymakers consider the implications of their activities and policies on the community stakeholders/indigenous people who are considered as the third party. Situating the indigenous people at the centre of the arena would enable practitioners to understand that the concerns, the wellbeing and the human rights of the indigenous people should be at the epicentre of any policies that involves wealth maximisation and the environment. Hence, practices and policies that would not protect and respect the fundamental human rights of the community stakeholders should not be considered or should be adjusted to reflect the concerns of the marginalised groups.

Furthermore, this study could help act as counter accounts by making visible the human rights violations, environmental pollutions, exclusive accountability relationships and ineffective governance practices that affect the ability of the indigenous people to live sustainably in the Delta arena. Placing the community stakeholders at the centre of the arena, the author would use this study as a counter account to expose the injustices and exclusive accountability relationships existing in the Delta arena. In addition, the author and potential users of this thesis could use this study to give voice to the voiceless/marginalised group by furthering the activism of the advocacy NGOs and the indigenous people in the annual general meetings (AGMs) of corporations or other policy-making platforms. Finally, the author implore potential users of this thesis to discuss and make visible the problematic and unsustainable practices revealed in this study until it gets to the right practitioners, policymakers, corporations, individuals, investors or organisations that would influence or drive emancipatory, transformative and sustainable changes in the Niger Delta that could protect current and future generations' equity and environment.

10.4. LIMITATIONS OF THIS STUDY

Given that the arena framework was adopted in contextualising the empirical site, this framework requires data to be gathered from different perspectives. However, the author

could not explore the perspectives of all the corporations and the regulators beyond the restricted access granted by one oil corporation and the regulators during data collection despite fulfilling their mandatory requirements before going to the field for data collection. The other corporations refused to participate despite several calls and correspondence. To address these limitations, the author explored other secondary sources such as sustainability reports, press releases, web dialogues, newspapers and documentaries from/on the corporations to contradict or support the evidence from the other stakeholders interviewed. This lack of engagement with the author by the corporations despite the calls and correspondence critically reflect and support the empirical evidence by the advocacy NGOs, developmental NGOs, and even the indigenous people that the corporations do not engage with the other stakeholders without a direct agency relationship with the corporation. This limitation reflects that access to accurate information is restricted to those that have direct agency relationships with the corporations.

In addition, the limitation above supports the empirical evidence that revealed that information is not published or provided to enable stakeholders make an informed decision. This lack of access to corporations operating in the Delta arena is a gross limitation of this study because the author was compelled to rely on secondary sources to complement the evidence from the other participants of this study. The inability of the author to access the corporation(s) to verify her findings revealed that the corporations are often not willing to disclose information when they are aware that they are not complying with regulatory requirements. This also post a problem for dialogic engagements, particularly where accurate information is not discharged to stakeholders by the corporations and even the government to enable all the stakeholders (recognised and non-recognised) make an informed decision and eloquently contribute in dialogues that would curb unsustainable practices.

In addition, the author could not explore the perspectives of policymakers for this research. This is a crucial area for future research. Future research could explore the implications of counter accounting in delegitimising the unsustainable corporate and governance practices from their perspective, what policies have been enacted to address the problems and their engagement or interactions with other arena participants. The inclusion of the policymakers could provide wholistic perspectives on the use of counter accounts and its implications for dialogic engagements and accounts among diverse stakeholders in the Delta arena.

As highlighted in Denedo *et al.*, (2017), the interviews in this study cannot be sufficiently relied on to predict or represent future development at the local arenas rather the evidence presented in this study is a snapshot of the dynamic and deep-rooted conflicts. In addition, the analysis is the author's subjective perspective of the dynamic and deep-rooted conflicts for the protection and respect of human rights, effective environmental remediation, inclusive accountability and effective governance from the documentary analysis and the interviews. The counter accounts explored in this study and the empirical evidence from the anonymized participants could be used to problematize and make visible the unsustainable practices in this arena to bring about political and emancipatory changes. However, they cannot be used to predict future conflicts or development in the Delta rather they can only be used to make visible the problem and to inform policies and practice.

Finally, the author is unable to link specific counter accounts to the interviewees due to legitimate concerns over the breach of the confidentiality and anonymity agreements. Although, this might not have any direct implications on the use of this study or the impacts on policies and practice, but critical researchers could argue that it could affect the credibility of the evidence from the participants of the study. The author recognised this limitation but choose to abide by the confidentiality and anonymity agreements negotiated with the participants of this study.

10.5. FUTURE RESEARCH PATHWAYS

This study explored counter accounting as a human rights and sustainable development technology, which bridges human rights, accountability, governance and stakeholder engagement gaps within an arena to give voices to the marginalised indigenous groups, to drive stakeholder's engagement/dialogue and the need for sustainable development in the Niger Delta arena of Nigeria. Future research could explore the wider societal context in which human rights accountability through counter accounts are situated especially in controversial arenas before the findings in this research could be generalized. This is because enabling freedom of speech, reconceptualising ownership rights and the involvement of the communities and the other stakeholders in the governance of the natural environment is crucial for sustainable development and in preventing human rights violations (Bebbington *et al.*, 2014; Denedo *et al.*, 2017; Gray, 2010). As discussed in

chapter 4, future research could adopt the lifecycle and pathways to conflict(s) resolution framework using dialogic accountability and the inverted arena model to make another important contribution to knowledge on the dynamic of NGOs' activism as a mediating instrument to constructs values, concepts, ideologies and networks of engagement in facilitating transformative changes from different perspectives and methodological approaches, especially in a contested arenas (Kurunmäki, *et al.*, 2011; Thomson *et al.*, 2015; Tregidga *et al.*, 2015; Gray *et al.*, 2014b).

Drawing from Vinnari and Laine (2017), Brennan and Merkl-Davies (2014), Davison (2007), Deegan and Islam (2014); Gallhofer *et al.*, 2006 and Thomson *et al.*, (2015), the author identified the use of an extensive netnography approach to activism in the Delta arena (*see chapter 8*) to confront the powerful stakeholders and to escalate the conflicts from one arena to another. Furthermore, this research identified the use of the visual approach to activism (video, picture posters, publicity stunts) to influence the government or the corporations, and those that have significant leverage to influence their policies and activities in contested arenas. However, this research could not analyse the content of such engagement and the transformative impact of such engagement. Future research could adopt an interdisciplinary approach by integrating discourses on visual art, human rights and activist approaches to analyse the conversation, the accountability and engagement embedded in the use of these alternative counter accounting technologies to facilitate potential transformative changes. This study could adopt institutional change perspective or media agenda setting theory to explore the dynamics of using this alternative approach to activism to influence corporations and governance regimes in the Delta or in other controversial arenas (den Hond and de Bakker, 2007; Brown and Deegan, 1998; Ader, 1995).

Future research could explore the use of counter accounts in this context and other contexts by capturing and analysing the social media conversations of the advocacy NGOs with other stakeholders at the local, regional, national or international arenas. These studies could support calls for research in accounting on the power and the dynamic use of social media by advocacy NGOs to mobilise users/stakeholders to challenge dominant hegemonies in conflictual arenas (*see* Agostino and Sidorova, 2017; Arnaboldi *et al.* 2017a, b; Bellucci and Manetti, 2017; Brivot *et al.*, 2017; Jeacle and Carter, 2014; Manetti and Bellucci, 2016; Unerman and Bennett, 2004).

Finally, research in the accounting literature (Thomson *et al.*, 2014; Miller *et al.*, 2008; Khan, 2014) and in the human geography literature (Sieber, 2006; Peluso, 1995; Brown *et al.*, 2011; Johnson *et al.*, 2006; Carter *et al.*, 2001) have shown that online accountability technology (countermapping) could improve knowledge and ascribe power of agency to the other stakeholders to question policymaking, and to demand (intra)intergenerational equity and sustainable development (Grubnic *et al.*, 2015; Bebbington *et al.*, 2014). Future research could build on Denedo *et al.*, (forthcoming), Miller *et al.*, 2008; Thomson *et al.*, 2014 to explore the content of the Oil Spill Monitor (OSM) (*further*) and Gas Flare Tracker (GFT). This research could explore the interactions and the practice(s) emerging from the online accountability visual mapping technology among the stakeholders that participate in such engagement to improve social, economic, governance, ethical and environmental concerns of the people in the Delta or in other arena with electronic-visual mapping technologies. In addition, this research could explore whether the stakeholders did use the information on these platforms to inform their actions. This research could adopt Paulo Freire (2002)'s critical consciousness dialogic discourse or the theory of intergenerational countermapping (Eades and Zheng, 2014) along with the arena model (Georgakopoulos and Thomson, 2008; Renn, 1992; Thomson *et al.*, 2015; Tregidga, 2013) to explore the dynamics of the online accountability technology.

10.6. CONCLUSION

This study extended prior studies on dialogic accounting by making a significant linkage between counter accounting, human rights and sustainable development with data from a controversial arena. It explored the implications of counter accountings in improving the lives of the stakeholders with restricted power and voice to speak their truth to power on the unsustainable practices that affect their ability to live sustainably in the Delta. Regardless of the engagement of the advocacy NGOs, the absence of governance was argued to be the bedrock for the unsustainable practices and human rights violations in the Delta. Nevertheless, considering the national and international regulations which the Nigerian government has ratified, the government is required to protect the interest of its citizens whether there is a joint venture agreement or not, but evidence revealed that is often not the case due to the cosy relationship existing between the corporations and the government, and between the corporations and the regulatory agencies. Evidence revealed

that the community stakeholders have been excluded from the ownership structure and there is no direct agency relationship with the corporations. On the other hand, accountability to them (communities) was considered by the community stakeholders, the regulators, the developmental and advocacy NGOs (iaNGOs and laNGOs) as a moral, relational and dialogic accountability to engage and to give accounts of conducts to them (oppressed) by the powerful stakeholders. Thus, the government is expected to change its approach to governance to protect the community stakeholders in order to compel corporations to adjust their business case approach to reflect a moral dialogic approach. However, as far as this thesis is concerned, the author leaves the concluding statement to the indigenous people – IP9

‘You have come to Niger Delta. You have seen us and you have seen that we don’t have all that we ought to have and our people don’t have a lot of voice to say this is what is happening to us. So, as you go out and conclude your research, I believe if you tell our story the way you see it. It will help us. At least you are aware of what we are going through now, if you tell your mate there, perhaps, 10 persons that [would] have heard. So, if they keep on telling people that this is what is happening in the Niger Delta when it gets to the right ears, maybe one day, one day, we will have that relieve that we are praying for and the change might come.’ (IP9, focus group, participant 1)

APPENDICES

Appendix 1

Research Information Guide



Date: 30th June 2015.

Sir/Madam,

Research Participants Interview Guide on the ‘Dynamics of Counter Accountability’

Many thanks for accepting to participate in this research. I appreciate your support. My name is Mercy Denedo. I am a PhD student of Accounting at Heriot-Watt University, Edinburgh. I am conducting a research on the dynamics of counter accountability and accountability by different organisations. Counter accounts are social reports produced to highlight, commend or challenge the (un)sustainable social and environmental accountability impacts of an organisation on others in order to facilitate stakeholders’ dialogue and institutional change within any arena e.g. the Niger Delta arena. These social reports are prepared by individuals, reforming NGOs and the media. Consequently, I am envisaging that the interview should be between 30 minutes and 90 minutes. Therefore, this document highlights the objectives of the study, the data collection methods and my targeted research participants, the research ethics, the confidentiality of the data, how the data generated would be used and the synopsis of the research questions for your guide.

Objective of the study

This research centres on the dynamic nature of the social reports (accounts) prepared by non-governmental organisations (NGOs) for the advancement and accountability of human rights among stakeholders, especially within the Niger-Delta region in Nigeria. Furthermore, this study aims to explore how these social reports have improved the notion of accountability by the oil-drilling corporations and other stakeholders such as the regulators, the communities, supportive and reforming stakeholders. It aims to explore how these social reports have contributed to stakeholders’ dialogue and accountability for the advancement of human rights within the region. Subsequently, I aim to contribute to the emerging body of research on accounting, corporate accountability and human rights. Finally, this research aims to improve our understanding of the current and future implications of accountability in various formats and mechanisms for the advancement of human rights.

Data collection methods and targeted research participants

Consequently, I am hoping to conduct these interviews from **August to September 2015**. I envisaged that each interview would last between 30 minutes and 90 minutes. Furthermore, my targeted research participants include the followings:

1. Key management team, especially on accountability, environmental and sustainable development in the Niger Delta.
2. Community engagement/relations, social and environmental crisis management team in the Niger Delta.
3. Non-governmental organisations, especially on environmental degradation and pollution issues within the Niger Delta region.
4. Key communities' members and regulators.

Research ethics

Full research ethical approval has been obtained from Heriot-Watt University for this study. I am aware of the ethical implications of the nature of this study, therefore my findings would be treated with utmost confidentiality, anonymity and participation is strictly voluntary. The identity of my research participants would only be disclosed if the consent to disclose were given by them. Finally, you do not have to answer all the questions, if you do not want to and if you wish to withdraw from the study, you are free to do so.

Confidentiality of the potential data to be collected

According to Heriot-Watt University's research ethics, it is my intention to audio-record the interview in order to ensure that *your responses are captured as clearly as possible for research purposes only*. However, if you do not wish to be taped, a note of our conversation would be taken. *All data generated from this study would be password encrypted, anonymized, confidentially kept and strictly used for research purposes only*. Furthermore, the researcher and her supervisor would be the only persons with access to the data to be collected and excerpt of the transcripts would be used for future publications. Finally, an excerpt of the transcripts that could result in the identification of my research participants will be deleted from the study. Once the interviews are transcribed, a copy will be sent to my participants to provide the opportunity for him/her to add changes needed to make him/her comfortable with what s/he said during the interview.

Conclusion

I hope you would be able to assist by participating in this study and would be grateful if you do. Could you let me know by replying via e-mail to med1@hw.ac.uk to arrange a suitable time and date for the interviews, please? Furthermore, if you require additional information, you can contact me via med1@hw.ac.uk or my supervisor - Professor Ian Thomson via ian.thomson@hw.ac.uk or [+44\(0\)131 451 4342](tel:+44(0)1314514342). However, if you would not be able to participate, could you pass it on to someone else, who should be able to participate in this study, please?

Thank you for your favourable response.

Appendix 2

Research Question Themes and Guide

The followings are the interview questions for your review:

Section 1: Opening Questions:

- Background information on the interviewee e.g.
 - o Educational background, designation, years of experience on the related research topic.
 - O The role of your organisation in facilitating organisational change towards sustainable development and the advancement of human rights. How has your organisation been able to address or curtail non-corporate accountability and corporate abuses of human rights?

Section 2: Main Questions:

a. Corporate Accountability and social reporting

Accountability is relational in nature and is constructed through an inter-and-intra organisational relationship. Therefore, accountability processes include the ability of stakeholders to hold corporations and other stakeholders (regulators, communities, NGOs) responsible for their actions and on the other hand, accountability implies the ability of the corporations and the other stakeholders to take responsibility for their actions resulting from democratic stakeholder's engagement processes. The ability of other stakeholders to hold corporations legally and socially accountable for human rights is the bedrock of encouraging stakeholders' accountability, counter accountability and encouraging business respect for human rights. Therefore:

1. What does your organisation consider as an effective accountability and engagement mechanisms for the advancement of human rights, especially within the Niger Delta?
2. What are the various accountability mechanisms adopted by your organisation to engage with its stakeholders? /What are the various formats or medium through which the key stakeholders discharged their accountability to its stakeholders?
3. How have the key stakeholders been subjected to continuous accountability review and questioning by its stakeholders e.g your organisation?
4. What are the driving forces behind your organisation's policies and practices towards environmental issues? /What are your underlying assumptions for counter accountability and non-violations of human rights on stakeholders' dialogue to facilitate an emancipatory and institutional change within the Niger Delta arena?
5. How would you describe your oil spill monitoring or oversight responsibility? Could you relate your oil oversight responsibility to stakeholders' accountability, engagements and dialogues within the Niger Delta arena?
6. What would constitute ideal stakeholders' dialogue and human right accounting system between your organisation and the other stakeholders?

7. How has your organisation been able to bridge the perceived accountability and transparency gap within the Niger Delta arena?
8. Has social/counter accounting influenced your accountability and stakeholders' engagement mechanisms within the Niger Delta arena? Alternatively, how would you describe the impact of counter accounts prepared by NGOs to problematize regulatory oversight, transparency and compliance activities for the advancement of human rights and sustainable development within the Niger Delta arena?
9. Do you consider these externally produced social reports to be helpful in stakeholders' engagement practices within the arena?
10. Could you provide an example of what you consider an effective social report?
11. Could you give examples of what you consider effective corporate-stakeholder engagement/dialogue within the Niger Delta arena?
12. Are there examples of where externally produced social reports have brought about any organisational change in policies or practices in relation to the advancement of human rights and sustainable development within the Niger Delta arena?
13. Do you consider there is a need for improved accountability amongst corporations, community groups, NGOs and regulators within the region?
14. There were numerous business and human rights accountability frameworks to help the state (regulators), corporations and other business enterprises in their conquest to protect and respect human rights geared towards sustainable development. Would you consider them a relevant tool in the Niger Delta arena?

If yes could you explain your rationale for this assertion? If no why?

15. Given the increased pressure on businesses and state (regulators) to take responsibility for the advancement of human rights, do you think there are any conflicts between corporate profitability, transparency and regulatory compliance on human rights and sustainable development in the Niger Delta region?

b. Corporate and stakeholder's accountability

1. Which stakeholder groups do you consider as the most important for your organisation and why? – your donors, the operators, regulators, employees, competitors, public, media, local communities and other communities' grouping or others (specify please)?
2. How effective do you consider your stakeholder accountability and engagements practices or mechanisms? / How effective is your stakeholders' accountability, engagements and dialogues on the way your organisation and other stakeholders conduct their affairs and account for them within the arena?
3. How would you evaluate the extent with which the key stakeholders' responsibility for human right advancement, especially in the Niger Delta are underpinned by stakeholders' accountability, engagement and dialogue?

4. How often do the operators and the regulators consult the other stakeholders including the local communities and human rights and environmental advocacy NGOs, when addressing issues relating to their welfare? How do they select the participants?
5. What roles do community groups play in shaping your practices in the Niger Delta?
6. Do you think that community groups should have a strong participatory voice on sustainability issues in the Niger Delta? Alternatively, should sustainable development be policy driven?
7. How did your organisation and the key stakeholders respond to community groups' concerns in relation to their welfare and environmental issues when formulating your policies and operations?
8. Could you give an example of where human rights and sustainable development have become part of your stakeholders' accountability in relation to community development and production procedures?
9. How would you evaluate the ability of the stakeholders to hold corporations legally and socially accountable for human rights and sustainable development within the Niger Delta arena?
10. Could you explain the relationship between your responsibility and other stakeholders' responsibility for human right advancement, especially in the Niger Delta and stakeholder engagement and dialogue?
11. Could you give an account of an effective stakeholders' dialogue that influenced policies and practices within the region?
12. How could regulatory and communities' accountability, stakeholders' activism, dialogue and engagement be improved?
13. Are there any planned developments in your approach to human rights advancement, sustainable development, stakeholders' accountability and engagements on business and human rights issues within this region?
14. Has the recent financial settlement by SPDC changed your regulatory and compliance accountability and dialogic processes within the Niger Delta?

c. Stakeholders, corporate and regulatory accountability

1. How effective do you consider the regulatory framework within Nigeria in relation to enforcing human rights?
2. How effective is the EGASPIN Act in promoting accountability, non-violation of human rights and sustainable development within the Niger Delta arena?
3. Are there any conflicts between the operators' strategic objectives and regulatory frameworks in the Niger Delta? Could you give an example of any of such conflicts?
4. To what extent do international regulations or global company policies impact on local practices in the Niger Delta?
5. How effective is the Global Memorandum of Understanding between the other operators and the local communities in the Niger Delta?

6. Could you suggest ways in which the regulation of the key stakeholders' operations in relation to Human Rights could be improved?

Section 3: Closing questions

Considering the critical importance of counter accountability and human rights issues for promoting corporate responsibility accountability and sustainable development as well as the multiple challenges and risk confronted by your organisation while conducting its business.

1. What are your aspirations for the future of the Niger Delta?
2. What would be your organisation's role in facilitating future sustainable development in the region?
3. Please, do you have any other issues that you would like to raise in connection with this topic, probably that I have not included considering the importance of this field of research? (if yes) please, could you elaborate?
4. Would you recommend that I speak to someone else who could provide additional insights into these issues either within your organisation or elsewhere?

Thank you for your support.



INTERVIEW CONSENT FORM

Title of the research project: Dynamic of Counter Accountability.

Name of Researcher: Mercy Ejaita Denedo (*PhD Accountancy*)

Please tick box

Yes *No*

I confirm that I have read and understood the study information sheet provided

--	--

I have had the opportunity to ask questions

--	--

I understand that taking part in this research project will include being interviewed.

--	--

I understand that participants' conversation will be audio-recorded

--	--

I understand that participation is strictly voluntary and I can withdraw at any time without giving any reason for withdrawal

--	--

I understand that my personal details will not be revealed to people outside the project except consent to disclose is given by me

--	--

I understand that my words may be quoted in the thesis and other research outputs emanating from this project.

--	--

I agree to participate in this research project.

Name of Participant:

Signature:

Date

Mercy Ejaita Denedo (*researcher*)

Signature:

Date

Appendix 4a

(DPR approval letter)

MINISTRY OF PETROLEUM RESOURCES

DEPARTMENT OF PETROLEUM RESOURCES

7 KOFO ABAYOMI STREET, VICTORIA ISLAND, LAGOS

P.M.B. No: **12650**

Telephone: **01 – 9037150, 2790000**

Website: **www.dprnigeria.com**



Ref. No: **PI/PAD/118/Vol.1/28**

Date: **24th June, 2015**

TO WHOM IT MAY CONCERN.

Dear Sir,

**REQUEST FOR ACADEMIC DATA: LETTER OF INTRODUCTION
MISS MERCY DENEDO**

We wish to introduce **MISS MERCY DENEDO**, a PHD student of Accounting at Heriot- Watt University, Edinburgh.

She is currently conducting a Research on the “**The Dynamics of counter accountability by different organization**”. She is requesting for some data and interviews with regards to her research project from your company to complete her research project. Her targeted research participants include the operators, the regulators, the activists, community’s leaders and indigenous people within the region.

In this regard, the Department would appreciate that you kindly extend all necessary assistance to enable **MISS MERCY DENEDO** to conclude her project work.
Please accept the assurances of the Director’s highest regards.

Dorothy Bassey (Ms) fenv, fnes
For: Director of Petroleum Resources

Appendix 4b

(NOSDRA approval letter)



**NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY
(NOSDRA)**

NAIC Building 5th Floor, Plot 590, Zone AO Central Area Abuja
P.M.B. 145 Garki Abuja.

Tel: 09-4618696

Fax: 09-4618692

31st July, 2015

The Director-General

National Oil Spill Detection and Response Agency
NAIC House, 5th Floor, Plot 590, Zone AO
Central Business District,
Abuja.

Dear Ma,

APPROVAL FOR RESEARCH INTERVIEW WITH STAFF OF THE AGENCY

I am directed to convey an approval to your request to conduct a research interview on the **"Dynamics of counter accountability for the advancement of human rights in the Niger Delta region"**.

2. On this note, a manner of professionalism and ethics will be required when conducting the interview, the Agency also expects a copy of the transcribed interview sent back to the participants prior to the publication.
3. Due to the sensitive nature of this interview, it is necessary that these precautions are taken to avoid any form of misrepresentation that could malign the Agency.
4. Warm regards.

Lambe, S. B. (Mrs)
For: Director-General

Appendix 5
(Photographic evidence from the fieldwork)



















Appendix 6

Shareholders' resolutions

The 'Shell' Transport and Trading Company plc

Shareholder resolution for the Annual General Meeting 1997

"In recognition of the importance of environmental and corporate responsibility policies, including those policies relating to human rights, to the company's operations, corporate profile and performance, the directors are requested to:

- designate responsibility for the implementation of environmental and corporate responsibility policies to a named member of the Committee of Managing Directors;
- establish effective internal procedures for the implementation and monitoring of such policies;
- establish an independent external review and audit procedure for such policies;
- report to shareholders regularly on the implementation of such policies;
- publish a report to shareholders on the implementation of such policies in relation to the company's operations in Nigeria by the end of 1997."

Board recommended rejection
259,427,844 shares 16.98% against or abstained



"If you listen closely you can hear the shouting at the AGM"
The Times 15/5/97

"A new political era is emerging, power is shifting, the old rules no longer seem to apply. As the Queen opened a new Parliament, 100 metres away, at the QEII Conference Centre, Shell shareholders gathered for the group's AGM. It is hard to say which event has more historical significance. New Labour may herald new politics, but resolution 10 of Shell's AGM ... could signal a change in the way multi-national companies, many of which have Gross Domestic Products as large as a medium-sized country, do business throughout the world."

The Chemical Engineer 1997

ROYAL DUTCH SHELL Shareholder resolution for the Annual General Meeting 2006

Ordinary Resolution

"At this the first Annual General Meeting of Royal Dutch Shell, the shareholders request that, in the interests of the good reputation of the Company, and the avoidance of costly delay to, or interruption of, production, and for the present and future peace, safety, environment and prosperity of local communities directly affected by the Company's operations:

1. the Directors undertake, in all the Company's international exploration and development operations, to collaborate with local stakeholder communities in order to reach, before project works begin, a mutually acceptable Memorandum of Understanding based on an independently conducted and transparent Social and Environment Impact Assessment;
2. the Directors undertake on the acquisition of companies (or assets and operations of other companies) to exercise due diligence in respect of risk, by subjecting social and environmental reports relating to business operations and activities to qualified independent assessment, and to revise the Company's plans or adopt alternative methods of extraction and refinement in the light of such assessments;
3. the Directors institute rigorous policies in risk assessment and community consultation particularly when proposing to use unproven techniques such as untested gas production and processing on peat and in proximity to occupied dwellings, or when operating in ice-infested waters;
4. the Directors ensure, through proper oversight by the Board's Social Responsibility Committee, that all policies, procedures and standards on environmental and social issues are rigorously enforced at all stages of project planning and operation;
5. the Directors report to the shareholders by the 2007 AGM how the Company has implemented these measures."

Board recommended rejection
563,224,725 shares 17.16% against or abstained
=====

ROYAL DUTCH SHELL:

AGM to be held on 19 May 2015

Special resolution – strategic resilience for 2035 and beyond

"That in order to address our interest in the longer term success of the Company, given the recognised risks and opportunities associated with climate change, we as shareholders of the Company direct that routine annual reporting from 2016 includes further information about: ongoing operational emissions management; asset portfolio resilience to the International Energy Agency's (IEA's) ; low-carbon energy research and development (R&D) and investment strategies; relevant strategic key performance indicators (KPIs) and executive incentives; and public policy positions relating to climate change. This additional ongoing annual reporting could build on the disclosures already made to CDP (formerly the Carbon Disclosure Project) and/or those already made within the Company's Scenarios, Sustainability Report and Annual Report."

Board recommends acceptance !

(Supporting Statement overleaf)

Resolution for Royal Dutch Shell AGM - 19 May 2015 - Supporting Statement

It is our intention that this is a supportive but stretching shareholder resolution. It has been prepared by the "Aiming for A" coalition of UK asset owners and mutual fund managers for a larger co-filing group.

The "Aiming for A" coalition includes the £150bn Local Authority Pension Fund Forum and the largest members of the £15bn Church Investors Group. The coalition was convened by CCLA Investment Management in 2011/12. The group is undertaking in depth engagement with the ten largest UK-listed extractives and utilities companies, with a particular focus on the companies' CDP performance bands

1. There are several reasons why UK asset owners and mutuals have come together under the "Aiming for A" initiative to support extractives and utilities companies in their preparations for the low-carbon transition. These range from systemic risk management and our collective fiduciary duty to engage in economic transformation, through to amplifying longer-term investor voices and involving ultimate beneficiaries. We believe that supportive but stretching shareholder resolutions can play a positive stewardship role in the UK. They could amplify the need to balance the short- and longer-term aspects of shareholder value creation. The wider co-filing group includes asset owners and some of their fund managers, from both the UK and overseas. The asset owners span charitable foundations, Church investors pension funds and individuals (including clients of Rathbone Greenbank Investments). All the co-filers have been ably assisted by Client Earth and Share Action as part of their ongoing programme work.

Thanks to Mercer ² and Carbon Tracker's ³ research, horizon-scanning investors are aware of the portfolio risks of public policy uncertainty and potential asset stranding. Major technology transitions are rarely smooth, and draconian policy action that has to be introduced quickly after prolonged delay increases risks to investors. The resolution covers five related areas:

1. Ongoing operational emissions management
In 2014 Royal Dutch Shell (Shell) achieved a "B" carbon performance band (on an AE scale) through CDP. Within the performance banding methodology weight is given to operational emissions management, alongside strategic and governance issues like those below. The "Aiming for A" coalition and other investors are interested in how the company is maintaining progress towards reaching an "A".

For further details see <https://www.cdp.net/en-US/Programmes/Pages/CDPInvestors.aspx>

2. Asset portfolio resilience to post-2035 scenarios
Shell has a diverse portfolio of assets (operational and in reserve). The role of gas as a transitional fuel is increasingly well reflected in this portfolio. We ask that an assessment of the portfolio's resilience against the range of IEA ⁴, and any other relevant post-2035, scenarios be outlined to investors in routine reporting from 2016. Investors are also interested in the role exploration, disposals and cash distributions to

investors will play in the nearer term.

3. Low carbon energy R&D and investment strategies
Shell is building its biofuel capacity through a joint venture with Brazilian firm Cosan ⁵ and has a flagship carbon capture and storage (CCS) project in Canada ⁶. Investors are interested in Shell's post 2015 plans for low carbon energy, from R&D through to investments that could achieve commercial scale.

4. Strategic KPIs and executive incentives
Shell's new CEO has emphasised the importance of capital discipline ⁷. Transitions that span decades are complex to manage and often require lead indicators and incentives. Bearing in mind existing arrangements regarding the inclusion of sustainability factors in the annual bonus, investors are interested in Shell's evolving approach to KPIs and executive incentives, in the context of the transition to a low carbon economy, including the role played by the reserves replacement ratio (RRR).

5. Public policy interventions
Shell is a member of the Prince of Wales Corporate Leaders Group and has signed their Climate Change statements, including the recent Trillion Tonne Communiqué ⁸. Investors are interested in Shell's public policy programme, including positions on key policy measures, especially for the critical 2015 to 2020 policy making period.

Finally, we'd also like to highlight the global investor coalition on climate change's document outlining their expectations for oil & gas majors, which is available from: <http://globalinvestorcoalition.org/>. This builds on their carbon asset risk (CAR) initiative ⁹.

- 1 <https://www.cdp.net/en-US/Pages/disclosure-analytics.aspx>
- 2 http://www.uk.mercer.com/newsroom/climate_change_scenarios.html
- 3 <http://www.carbontracker.org/our-work/>
- 4 <http://www.worldenergyoutlook.org/weomodel/> (the WEO-2014 uses a scenario approach to examine future energy trends and has been extended to 2040 for the first time. It presents three scenarios: the New Policies Scenario, the Current Policies Scenario, and the 450 Scenario)
- 5 <http://www.shell.com/global/environment-society/environment/climate-change/biofuels-alternative-energies-transport/biofuels.html>
- 6 <http://www.shell.ca/en/aboutshell/our-business-tpkg/upstream/oil-sands/quest.html>
- 7 <http://www.shell.com/global/aboutshell/investor/news-and-library/2014/2014-results-announcement-media-release1.html>
- 8 <http://www.cisl.cam.ac.uk/Business-Platforms/The-Prince-of-Wales-Corporate-Leaders-Group/Communiqués.aspx>
- 9 <http://www.ceres.org/press/press-releases/investors-ask-fossil-fuel-companies-to-assess-how-business-plans-fare-in-low-carbon-future>

Special resolution – strategic resilience for 2035 and beyond

That in order to address our interest in the longer term success of the Company, given the recognised risks and opportunities associated with climate change, we as shareholders of the Company direct that routine annual reporting from 2016 includes further information about: ongoing operational emissions management; asset portfolio resilience to the International Energy Agency's (IEA's) scenarios; low-carbon energy research and development (R&D) and investment strategies; relevant strategic key performance indicators (KPIs) and executive incentives; and public policy positions relating to climate change. This additional ongoing annual reporting could build on the disclosures already made to CDP (formerly the Carbon Disclosure Project) and/or those already made within the Company's Energy Outlook, Sustainability Review and Annual Report.

Supporting Statement

It is our intention that this is a supportive but stretching shareholder resolution. It has been prepared by the "*Aiming for A*" coalition of UK asset owners and mutual fund managers for a larger co-filing group.

The "*Aiming for A*" coalition includes the £150bn Local Authority Pension Fund Forum and the largest members of the £15bn Church Investors Group. The coalition was convened by CCLA Investment Management in 2011/12. The group is undertaking in depth engagement with the ten largest UK-listed extractives and utilities companies, with a particular focus on the companies' CDP performance bands¹.

There are several reasons why UK asset owners and mutuals have come together under the "*Aiming for A*" initiative to support extractives and utilities companies in their preparations for the low-carbon transition. These range from systemic risk management and our collective fiduciary duty to engage in economic transformation, through to amplifying longer-term investor voices and involving ultimate beneficiaries.

We believe that supportive but stretching shareholder resolutions can play a positive stewardship role in the UK. They could amplify the need to balance the short- and longer-term aspects of shareholder value creation.

The wider co-filing group includes asset owners and some of their fund managers, from both the UK and overseas. The asset owners span charitable foundations, Church investors pension funds and individuals (including clients of Rathbone Greenbank Investments). All the co-filers have been ably assisted by Client Earth and Share Action as part of their ongoing programme work.

Thanks to Mercer² and Carbon Tracker's³ research, horizon-scanning investors are aware of the portfolio risks of public policy uncertainty and potential asset stranding. Major technology transitions are rarely smooth, and draconian policy action that has to be introduced quickly after prolonged delay increases risks to investors. The resolution covers five related areas:

¹ <https://www.cdp.net/en-US/Pages/disclosure-analytics.aspx>

² http://www.uk.mercer.com/newsroom/climate_change_scenarios.html

³ <http://www.carbontracker.org/our-work/>

1. Ongoing operational emissions management

In 2014 BP reached a "B" carbon performance band (on an A-E scale) through CDP. Within the performance banding methodology considerable weight is given to operational emissions management, alongside strategic and governance issues like those below. The "Aiming for A" coalition and other investors are interested in how the company is maintaining progress towards reaching an "A", including across companies where BP has a major shareholding. For further details see <https://www.cdp.net/en-US/Programmes/Pages/CDP-Investors.aspx>

2. Asset portfolio resilience to post-2035 scenarios

BP has a diverse portfolio of assets (operational and in reserve). The role of gas as a transitional fuel is well reflected in this portfolio, and the current resilience of the company's overall portfolio compares favourably with other oil and gas majors. We ask that an assessment of the portfolio's resilience against the range of IEA⁴, and any other relevant post-2035, scenarios be outlined to investors in routine reporting from 2016. Investors are also interested in the role exploration, disposals and cash distributions to investors will play in the nearer term.

3. Low carbon energy R&D and investment strategies

BP has an Alternative Energy⁵ business, and \$8bn has been invested ahead of schedule. In addition, 20% of BP's R&D is already directed towards the low carbon transition. Investors are interested in BP's post 2015 plans in these areas, including any for carbon capture and storage (CCS).

4. Strategic KPIs and executive incentives

BP was one of the first oil and gas majors to signal a strategy of "value not volume". Transitions that span decades are complex to manage and often require lead indicators and incentives. Investors are interested in BP's evolving approach to KPIs and executive incentives, in the context of the transition to a low carbon economy, including the role played by the reserves replacement ratio (RRR).

5. Public policy interventions

BP has co-ordinated its approach to public policy at group level since 2011 and recently joined over 70 countries and over 1000 companies in signing the World Bank statement for a price on carbon⁶. Investors are interested in BP's public policy programme, including positions on key policy measures, especially for the critical 2015 to 2020 policy making period.

Finally, we'd also like to highlight the global investor coalition on climate change's document outlining their expectations for oil & gas majors, which is available from: <http://globalinvestorcoalition.org/>. This builds on their carbon asset risk (CAR) initiative⁷.

⁴ <http://www.worldenergyoutlook.org/weomodel/> (the WEO-2014 uses a scenario approach to examine future energy trends and has been extended to 2040 for the first time. It presents three scenarios: the New Policies Scenario, the Current Policies Scenario, and the 450 Scenario)

⁵ <http://www.bp.com/en/global/alternative-energy.html>

⁶ <http://www.worldbank.org/en/programs/pricing-carbon>

⁷ <http://www.ceres.org/press/press-releases/investors-ask-fossil-fuel-companies-to-assess-how-business-plans-fare-in-low-carbon-future>

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